

THE STATISTICAL SUPPLEMENT FOR THE PENNSYLVANIA TAX COMPENDIUM

JANUARY 2024
Fiscal Year 2022-23



2022-23 STATISTICAL SUPPLEMENT

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2022-23 STATISTICAL SUPPLEMENT

INTRODUCTION

This publication reports statistics in conjunction with the Pennsylvania Tax Compendium and Monthly Revenue Report. The information provided in this document does not, and is not intended to, constitute legal advice or tax guidance. The material provided in this document is issued for informational purposes only and should not be relied upon or used in tax appeals.

Most data relate to the fiscal year ending June 30, 2023, although some tables provide historical data for comparison purposes. Unusual revenue collection patterns and numerous other effects discernible in the tables and graphs are often the result of significant tax legislation. Please consult the Pennsylvania Tax Compendium for specific tax changes.

Other reports and publications available from the Bureau of Research include the Pennsylvania Tax Compendium, Personal Income Tax Statistics, Property Tax/Rent Rebate Program Statistical Reports, and the Monthly Revenue Report. These publications are available on the Department's website.

For questions related to data contained in this publication, please contact the Bureau of Research at RA-RVFSL-BOR-INQUIRY@pa.gov.

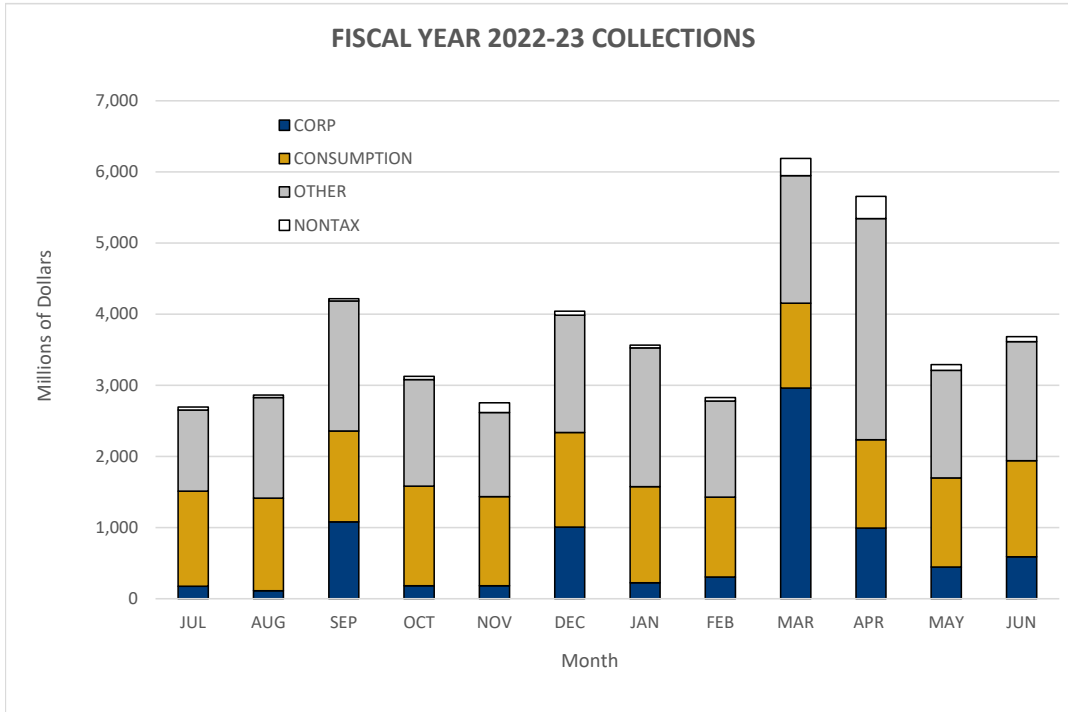
GENERAL FUND REVENUE

FISCAL YEAR 2022-23 BY MONTH (\$M)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Total General Fund	2,696.2	2,864.9	4,217.9	3,124.9	2,753.5	4,041.8	3,565.7	2,827.8	6,190.3	5,655.7	3,292.2	3,686.1	44,917.1
Total Tax Revenue	2,653.7	2,830.0	4,185.6	3,079.6	2,617.5	3,986.4	3,527.8	2,778.0	5,948.4	5,345.7	3,209.8	3,614.0	43,776.4
Total Corporation Taxes	174.5	111.3	1,080.0	183.4	181.0	1,008.7	223.4	303.8	2,960.9	992.1	445.4	589.6	8,254.0
Accelerated Deposits	-3.4	0.0	0.2	0.1	-0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-3.4
Corporate Net Income	150.5	102.0	1,062.7	176.4	174.6	994.6	166.8	207.5	791.9	874.0	424.4	1,017.6	6,142.9
Gross Receipts	2.9	7.1	3.6	5.8	5.2	5.4	8.5	39.5	1,098.8	3.9	-3.2	3.5	1,181.0
Utility Property	0.0	0.1	2.7	0.4	0.0	0.0	0.0	0.0	0.0	24.2	18.0	0.4	46.0
Insurance Premium	23.9	0.6	1.0	0.3	0.1	0.7	47.6	42.4	761.1	79.9	2.8	-438.5	521.8
Bank Shares	0.2	0.2	4.9	0.4	0.2	2.1	0.1	13.7	304.9	2.0	0.5	2.3	331.4
Mutual Thrift	0.3	1.3	5.0	0.1	1.3	6.0	0.4	0.7	4.2	8.1	2.8	4.2	34.4
Total Consumption Taxes	1,338.6	1,304.2	1,279.7	1,398.9	1,255.7	1,326.6	1,352.6	1,122.8	1,193.8	1,244.4	1,254.2	1,351.4	15,423.0
Sales and Use - Total	1,257.9	1,169.7	1,136.9	1,265.6	1,119.8	1,176.4	1,260.6	1,001.9	1,072.0	1,235.6	1,116.2	1,211.7	14,024.4
Nonmotor	1,145.6	1,034.9	1,020.4	1,145.2	1,017.1	1,074.6	1,148.8	912.5	942.3	1,125.0	985.1	1,088.9	12,640.4
Motor Vehicle	112.4	134.8	116.5	120.4	102.7	101.8	111.8	89.4	129.7	110.6	131.1	122.8	1,384.0
Cigarette	30.5	86.0	91.7	80.9	81.8	81.3	45.7	74.2	71.5	-41.6	85.4	85.5	772.9
Other Tobacco Products	12.4	12.4	13.4	13.0	12.7	12.9	12.8	12.8	11.7	13.1	12.1	13.3	152.6
Malt Beverage	2.1	1.9	2.2	2.0	1.9	1.7	1.5	1.5	1.7	1.9	1.8	2.3	22.4
Liquor	35.7	34.3	35.5	37.5	39.5	54.2	32.0	32.5	36.8	35.5	38.7	38.6	450.8
Total Other Taxes	1,140.6	1,414.4	1,825.8	1,497.3	1,180.8	1,651.0	1,951.9	1,351.4	1,793.8	3,109.2	1,510.2	1,673.0	20,099.4
Personal Income - Total	972.9	1,182.5	1,601.3	1,286.2	994.1	1,433.2	1,733.5	1,160.5	1,629.2	2,895.4	1,299.1	1,440.2	17,628.1
Withholding	882.4	1,098.5	924.7	991.4	930.7	1,240.4	1,017.2	1,078.5	1,350.5	1,002.0	1,143.3	984.2	12,643.8
Quarterly	53.4	51.7	629.3	94.9	27.1	143.2	669.7	29.9	100.4	453.1	31.4	406.8	2,690.8
Annual	37.1	32.3	47.3	200.0	36.3	49.7	46.5	52.2	178.3	1,440.3	124.4	49.1	2,293.5
Realty Transfer	34.4	88.8	62.4	64.3	46.1	55.8	55.5	29.1	50.5	41.9	50.3	64.6	643.8
Inheritance	110.2	116.7	128.2	123.3	109.3	138.0	125.9	133.3	160.7	118.7	131.4	128.7	1,524.4
Gaming	22.0	24.2	35.8	28.4	35.0	33.0	34.6	29.2	35.6	29.8	28.9	28.5	365.1
Minor and Repealed	1.1	2.2	-1.8	-5.1	-3.7	-9.0	2.4	-0.7	-82.2	23.3	0.4	11.0	-62.0
Total Nontax Revenue	42.5	35.0	32.3	45.4	136.0	55.5	37.9	49.8	241.9	310.0	82.4	72.1	1,140.7

GENERAL FUND REVENUE

MONTHLY COLLECTIONS BY REVENUE CATEGORY (\$M)



MONTH	CORP	CONSUMPTION	OTHER	NONTAX
JUL	174.5	1,338.6	1,140.6	42.5
AUG	111.3	1,304.2	1,414.4	35.0
SEP	1,080.0	1,279.7	1,825.8	32.3
OCT	183.4	1,398.9	1,497.3	45.4
NOV	181.0	1,255.7	1,180.8	136.0
DEC	1,008.7	1,326.6	1,651.0	55.5
JAN	223.4	1,352.6	1,951.9	37.9
FEB	303.8	1,122.8	1,351.4	49.8
MAR	2,960.9	1,193.8	1,793.8	241.9
APR	992.1	1,244.4	3,109.2	310.0
MAY	445.4	1,254.2	1,510.2	82.4
JUN	589.6	1,351.4	1,673.0	72.1

KEY

- CORP - Corporation Taxes
- CONSUMPTION - Consumption Taxes
- OTHER - Other Taxes
- NONTAX - Nontax revenue

NOTE

Monthly collections for FY 2022-23 are shown by major revenue category. Collections are shown in greater detail on the General Fund Monthly Collections page.



GENERAL FUND REVENUE

HISTORY - FISCAL YEAR ENDING JUNE 30 (\$M)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Total General Fund	22,828.1	24,308.5	25,854.3	27,449.3	27,928.1	25,529.8	27,648.2	27,497.2	27,678.0	28,646.9
Total Tax Revenue	22,046.1	23,712.5	25,370.1	26,684.0	27,293.2	25,294.6	24,909.9	26,460.6	27,148.5	28,067.2
Total Corporation Taxes	3,348.4	3,708.7	4,088.7	4,459.0	4,421.1	4,032.5	3,801.9	4,059.1	4,116.5	4,575.5
Accelerated Deposits	-0.6	0.6	0.5	-0.4	-0.2	3.9	2.3	1.8	4.4	3.4
Corporate Net Income	1,678.0	1,921.4	2,302.0	2,492.5	2,417.7	1,979.9	1,791.0	2,131.5	2,022.4	2,423.4
Gross Receipts	1,012.4	1,125.9	1,151.0	1,293.3	1,348.9	1,376.8	1,286.7	1,225.2	1,330.0	1,306.3
Utility Property	50.3	41.2	40.2	47.5	44.7	41.9	39.5	34.4	28.7	43.9
Insurance Premium	390.8	410.7	390.4	412.5	418.2	431.5	459.5	428.6	458.4	446.9
Bank Shares	189.5	188.8	188.2	185.7	176.2	192.1	212.1	226.5	258.0	337.0
Mutual Thrift	28.0	20.2	16.5	27.9	15.6	6.4	10.7	11.1	14.4	14.5
Total Consumption Taxes	8,806.4	9,021.7	9,375.6	9,634.0	9,558.0	9,182.2	9,302.8	9,973.3	10,166.2	10,254.2
Sales and Use - Total	7,728.5	8,000.0	8,334.2	8,590.8	8,496.6	8,135.5	8,029.2	8,590.2	8,772.3	8,893.7
Nonmotor	6,459.8	6,769.6	7,165.2	7,421.9	7,395.7	7,176.0	7,033.5	7,527.4	7,611.7	7,726.1
Motor Vehicle	1,268.7	1,230.4	1,169.1	1,168.9	1,100.8	959.5	995.7	1,062.9	1,160.6	1,167.6
Cigarette	856.4	784.4	792.1	778.6	784.1	754.2	976.1	1,075.4	1,069.9	1,024.1
Other Tobacco Products	--	--	--	--	--	--	--	--	--	--
Malt Beverage	26.2	24.9	26.2	25.2	26.3	26.0	26.6	25.9	25.9	25.2
Liquor	195.2	212.5	223.0	239.5	251.1	266.5	271.0	281.7	298.1	311.2
Total Other Taxes	9,891.3	10,982.1	11,905.9	12,591.0	13,314.1	12,079.9	11,805.2	12,428.3	12,865.9	13,237.5
Personal Income - Total	7,733.8	8,746.8	9,524.1	10,261.6	10,907.7	10,198.6	9,968.7	10,435.7	10,800.5	11,371.2
Withholding	6,124.5	6,737.6	7,094.4	7,528.7	7,810.9	7,798.6	7,851.7	8,013.5	8,296.3	8,522.9
Quarterly	928.4	1,092.6	1,337.1	1,484.8	1,695.9	1,392.1	1,186.0	1,380.5	1,381.9	1,493.6
Annual	680.9	916.6	1,092.7	1,248.1	1,400.9	1,007.9	931.1	1,041.7	1,122.3	1,354.7
Realty Transfer	400.6	472.5	552.5	571.0	429.5	294.5	296.0	279.2	292.2	338.7
Inheritance	747.6	716.1	745.2	756.6	828.6	772.2	753.8	805.2	827.7	845.3
Gaming	--	--	--	--	--	--	--	68.7	95.0	88.7
Minor and Repealed	1,009.3	1,046.6	1,084.1	1,001.8	1,148.2	814.6	786.7	839.5	850.5	593.6
Total Nontax Revenue	782.0	596.0	484.2	765.3	634.9	235.2	2,738.2	1,036.6	529.5	579.8

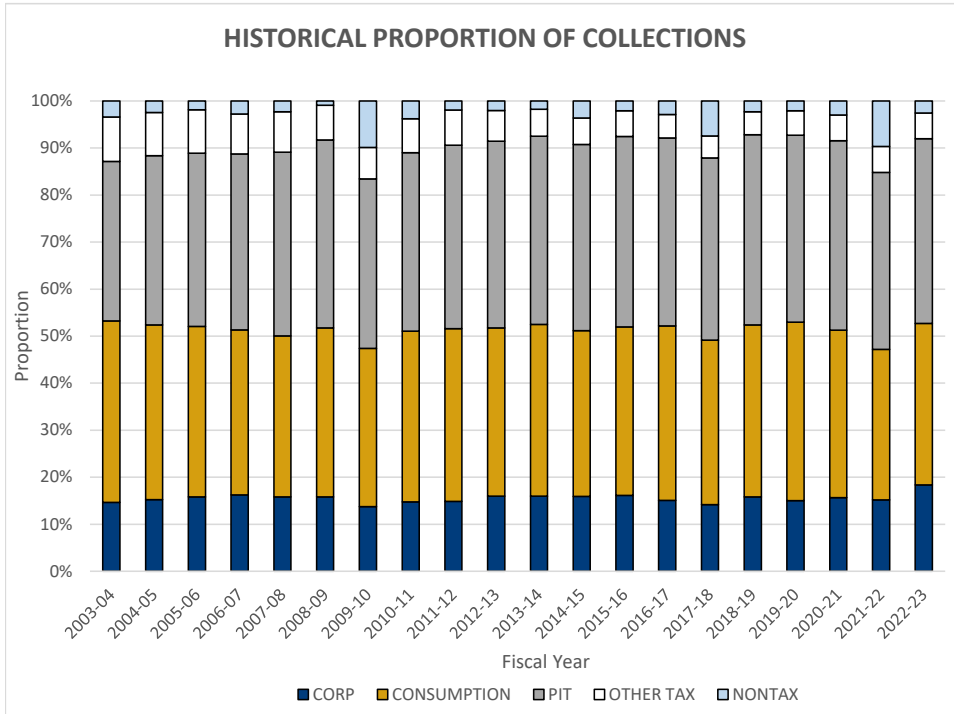
GENERAL FUND REVENUE

HISTORY - FISCAL YEAR ENDING JUNE 30 (\$M) - CONTINUED

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total General Fund	28,607.2	30,592.5	30,901.6	31,669.0	34,566.9	34,857.9	32,275.9	40,392.0	48,134.2	44,917.1
Total Tax Revenue	28,098.1	29,492.3	30,257.8	30,752.3	32,003.4	34,056.3	31,610.9	39,179.6	43,488.6	43,776.4
Total Corporation Taxes	4,568.6	4,871.0	4,982.8	4,781.0	4,888.7	5,510.8	4,839.0	6,333.5	7,317.0	8,254.0
Accelerated Deposits	0.7	11.2	1.6	2.8	3.8	2.5	3.6	4.8	0.9	-3.4
Corporate Net Income	2,501.6	2,811.5	2,842.4	2,751.5	2,879.0	3,397.5	2,826.9	4,423.8	5,323.1	6,142.9
Gross Receipts	1,279.2	1,261.8	1,304.9	1,230.5	1,149.9	1,250.1	1,104.3	990.0	1,022.4	1,181.0
Utility Property	37.0	38.2	39.2	40.2	33.8	36.3	37.8	40.2	39.5	46.0
Insurance Premium	432.1	454.3	464.6	433.4	450.9	444.3	473.6	451.8	482.3	521.8
Bank Shares	307.2	281.0	314.0	302.2	339.5	352.2	369.8	399.9	415.7	331.4
Mutual Thrift	10.7	13.1	16.0	20.3	31.8	28.0	23.1	23.0	33.1	34.4
Total Consumption Taxes	10,452.5	10,779.2	11,079.7	11,736.2	12,094.4	12,753.8	12,258.3	14,373.1	15,391.5	15,423.0
Sales and Use - Total	9,129.6	9,493.1	9,795.2	10,004.5	10,381.4	11,099.6	10,817.8	12,834.9	13,914.3	14,024.4
Nonmotor	7,892.0	8,166.9	8,448.0	8,637.7	8,988.7	9,616.0	9,452.8	10,987.2	12,076.3	12,640.4
Motor Vehicle	1,237.6	1,326.2	1,347.2	1,366.8	1,392.7	1,483.6	1,365.0	1,847.7	1,837.9	1,384.0
Cigarette	976.9	927.2	911.5	1,261.6	1,198.3	1,118.8	924.3	964.2	874.1	772.9
Other Tobacco Products	--	--	--	83.9	119.1	129.9	127.3	134.9	149.4	152.6
Malt Beverage	25.1	24.5	24.9	24.4	24.1	23.5	23.2	23.3	22.5	22.4
Liquor	320.9	334.4	348.1	361.9	371.5	381.9	365.7	415.8	431.3	450.8
Total Other Taxes	13,076.9	13,842.1	14,195.4	14,235.1	15,020.3	15,791.8	14,513.6	18,473.0	20,780.2	20,099.4
Personal Income - Total	11,437.3	12,107.4	12,506.0	12,664.4	13,399.0	14,095.5	12,835.0	16,283.4	18,125.7	17,628.1
Withholding	8,743.8	9,071.7	9,391.0	9,614.5	10,036.5	10,443.9	10,542.8	10,838.0	12,026.2	12,643.8
Quarterly	1,493.3	1,641.7	1,773.1	1,735.7	2,019.9	1,922.4	1,528.6	2,559.3	2,760.4	2,690.8
Annual	1,200.1	1,394.0	1,341.9	1,314.3	1,342.6	1,729.2	763.7	2,886.1	3,339.0	2,293.5
Realty Transfer	375.4	413.8	481.7	478.0	514.4	534.0	497.8	640.2	847.1	643.8
Inheritance	877.4	1,002.3	962.2	977.9	1,019.3	1,053.6	1,082.0	1,345.5	1,550.4	1,524.4
Gaming	90.5	95.9	100.2	120.6	123.1	131.7	143.0	241.8	307.9	365.1
Minor and Repealed	296.3	222.8	145.2	-5.8	-35.4	-23.0	-44.2	-37.9	-50.9	-62.0
Total Nontax Revenue	509.1	1,100.2	643.8	916.7	2,563.5	801.6	664.9	1,212.4	4,645.6	1,140.7

GENERAL FUND REVENUE

HISTORICAL PROPORTION OF GENERAL FUND BY REVENUE CATEGORY (\$M)



FISCAL YEAR	CORP	CONSUMPTION	PIT	OTHER TAX	NONTAX
2003-04	14.7%	38.6%	33.9%	9.5%	3.4%
2004-05	15.3%	37.1%	36.0%	9.2%	2.5%
2005-06	15.8%	36.3%	36.8%	9.2%	1.9%
2006-07	16.2%	35.1%	37.4%	8.5%	2.8%
2007-08	15.8%	34.2%	39.1%	8.6%	2.3%
2008-09	15.8%	36.0%	39.9%	7.4%	0.9%
2009-10	13.8%	33.6%	36.1%	6.6%	9.9%
2010-11	14.8%	36.3%	38.0%	7.2%	3.8%
2011-12	14.9%	36.7%	39.0%	7.5%	1.9%
2012-13	16.0%	35.8%	39.7%	6.5%	2.0%
2013-14	16.0%	36.5%	40.0%	5.7%	1.8%
2014-15	15.9%	35.2%	39.6%	5.7%	3.6%
2015-16	16.1%	35.9%	40.5%	5.5%	2.1%
2016-17	15.1%	37.1%	40.0%	5.0%	2.9%
2017-18	14.1%	35.0%	38.8%	4.7%	7.4%
2018-19	15.8%	36.6%	40.4%	4.9%	2.3%
2019-20	15.0%	38.0%	39.8%	5.2%	2.1%
2020-21	15.7%	35.6%	40.3%	5.4%	3.0%
2021-22	15.2%	32.0%	37.7%	5.5%	9.7%
2022-23	18.4%	34.3%	39.2%	5.5%	2.5%

KEY

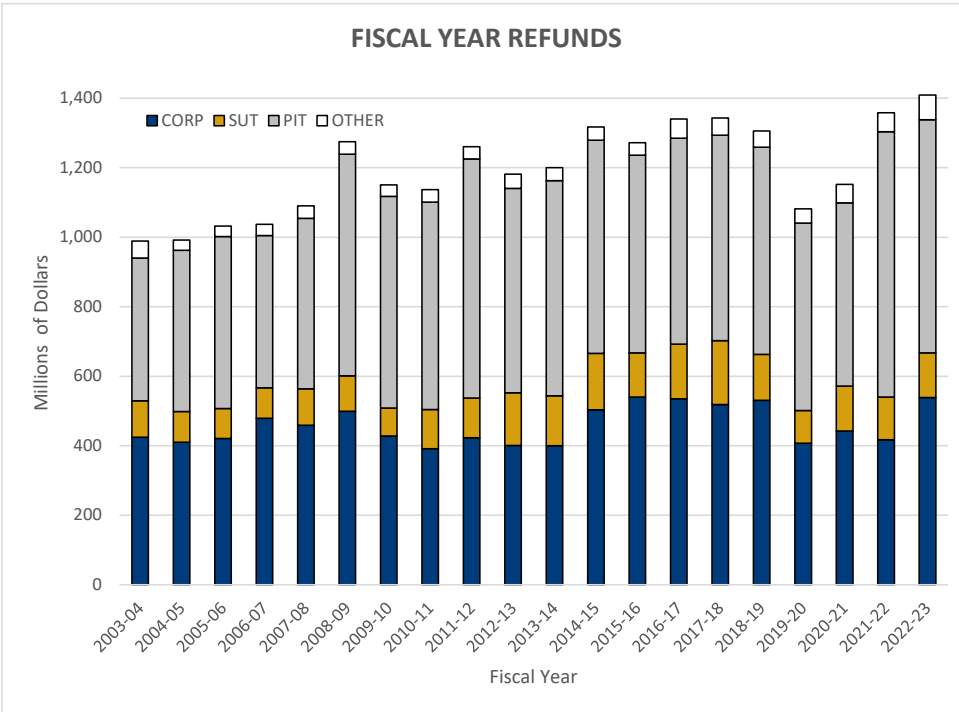
- CORP - Corporation Taxes
- CONSUMPTION - Consumption Taxes
- PIT - Personal Income Tax
- OTHER - Other Taxes (includes Capital Stock / Franchise Tax)
- NONTAX - Nontax revenue

NOTE

A twenty year history of the proportion of General Fund collections by major revenue category is shown. Collections are shown in greater detail on the General Fund History pages.

GENERAL FUND REFUNDS

HISTORY BY TAX TYPE (\$M)



FISCAL YEAR	CORP	SUT	PIT	OTHER	TOTAL
2003-04	424.1	105.3	410.4	49.1	988.9
2004-05	410.4	87.9	464.2	29.2	991.7
2005-06	421.2	86.0	494.3	30.8	1,032.3
2006-07	479.3	87.0	438.4	32.4	1,037.1
2007-08	458.8	105.0	490.3	36.5	1,090.5
2008-09	499.2	101.7	638.2	35.4	1,274.5
2009-10	427.7	80.7	609.0	33.2	1,150.6
2010-11	391.7	112.1	596.9	35.7	1,136.5
2011-12	423.0	114.3	688.2	35.0	1,260.4
2012-13	400.4	152.1	587.8	41.3	1,181.5
2013-14	400.0	143.3	619.0	37.9	1,200.3
2014-15	503.5	162.4	613.0	37.9	1,316.8
2015-16	539.7	127.6	568.6	35.6	1,271.5
2016-17	534.8	157.3	592.5	55.4	1,340.0
2017-18	518.5	184.2	590.4	50.0	1,343.1
2018-19	530.7	132.5	595.9	46.7	1,305.8
2019-20	407.0	94.4	539.1	41.0	1,081.4
2020-21	442.5	128.9	527.5	53.3	1,152.1
2021-22	417.4	122.6	763.5	54.3	1,357.8
2022-23	538.7	128.6	670.9	70.7	1,408.9

KEY

- CORP - Corporation Taxes
- SUT - Sales and Use Tax
- PIT - Personal Income Tax
- OTHER - All other General Fund taxes

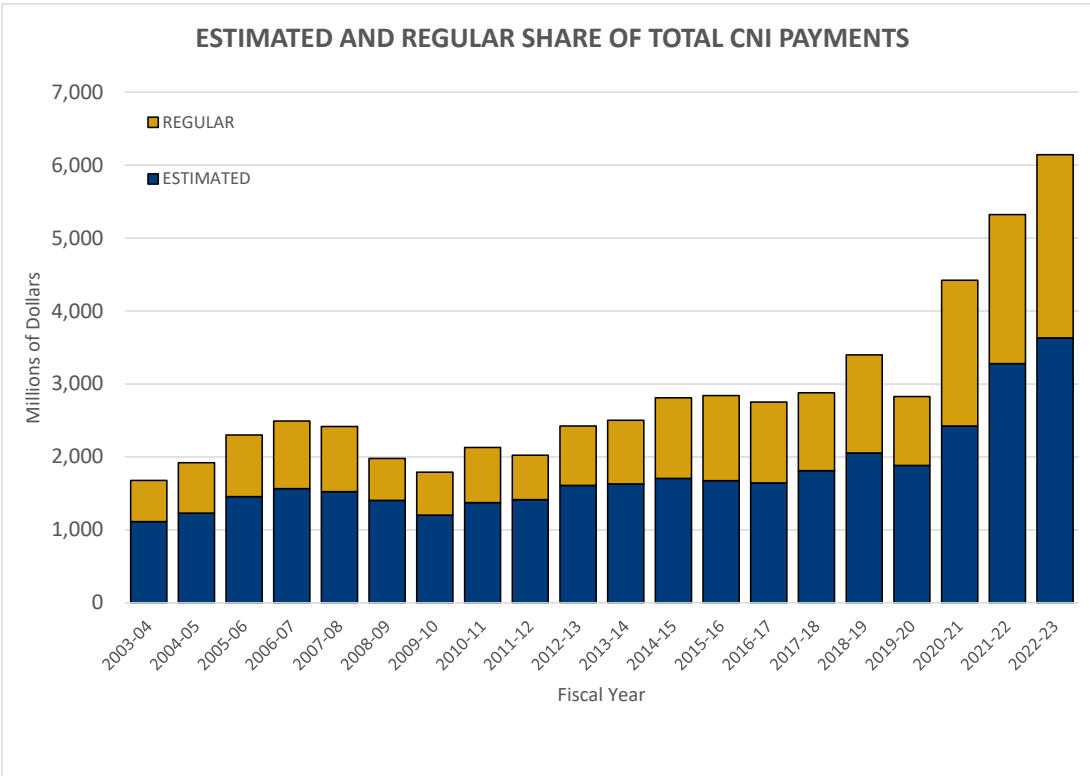
NOTE

Refund numbers reflect amounts recorded by the Department of Revenue in the executive authorization of refunds.



CORPORATE NET INCOME TAX

PAYMENTS BY TYPE (\$M)



FISCAL YEAR	ESTIMATED	REGULAR	TOTAL
2003-04	1,114.4	563.6	1,678.0
2004-05	1,229.3	692.1	1,921.4
2005-06	1,456.4	845.6	2,302.0
2006-07	1,564.8	927.7	2,492.5
2007-08	1,524.1	893.6	2,417.7
2008-09	1,405.2	574.7	1,979.9
2009-10	1,204.3	586.7	1,791.0
2010-11	1,374.5	757.0	2,131.5
2011-12	1,414.7	607.7	2,022.4
2012-13	1,610.7	812.8	2,423.4
2013-14	1,630.8	870.8	2,501.6
2014-15	1,705.6	1,105.9	2,811.5
2015-16	1,673.5	1,168.8	2,842.4
2016-17	1,644.9	1,106.5	2,751.5
2017-18	1,810.3	1,068.7	2,879.0
2018-19	2,055.2	1,342.3	3,397.5
2019-20	1,884.7	942.2	2,826.9
2020-21	2,423.8	1,999.9	4,423.8
2021-22	3,278.1	2,045.0	5,323.1
2022-23	3,633.5	2,509.4	6,142.9

	ESTIMATED	REGULAR	TOTAL
AVG ANNUAL GROWTH	6.4%	8.2%	7.1%

TAX RATES: From tax year 1995 through tax year 2022, the CNIT rate was 9.99%. Act 53-2022 set a schedule of rate reductions starting in tax year 2023 until the rate reaches 4.99% in tax year 2031.

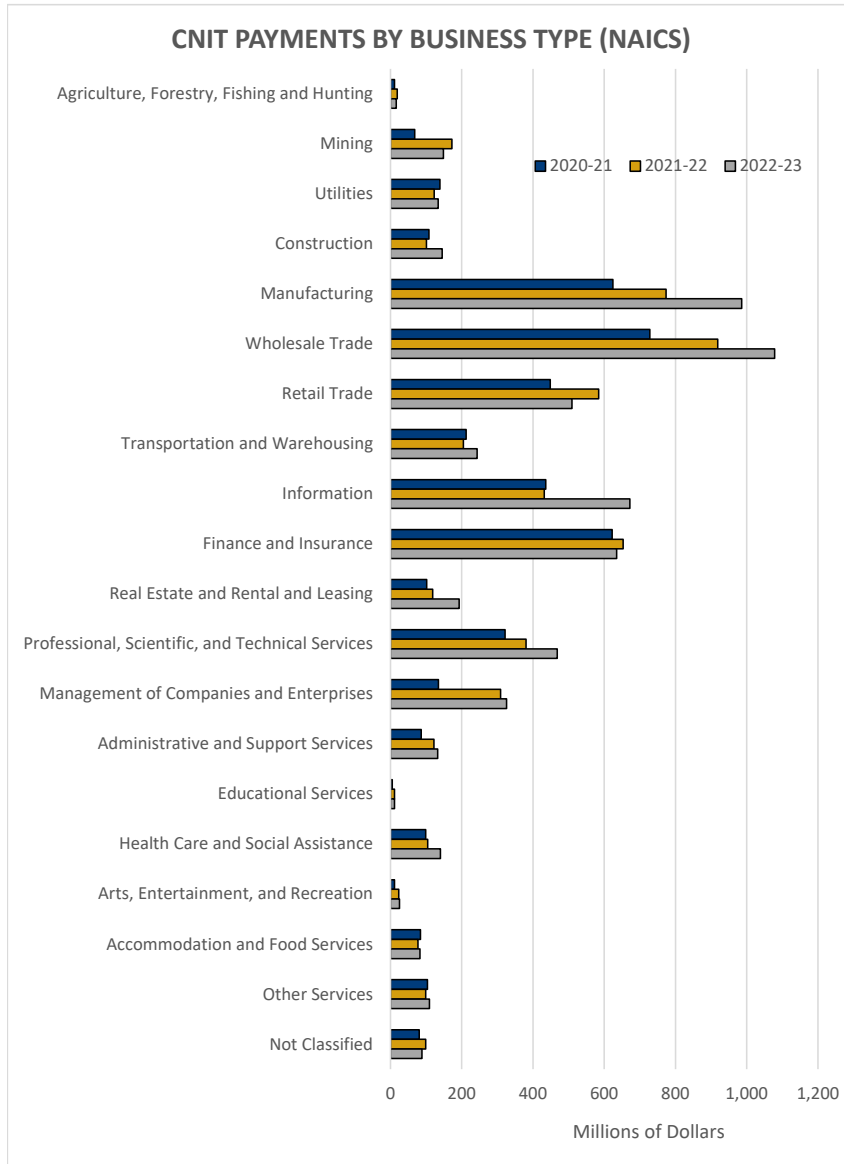
PAYMENT TIMING: The tax is paid on an estimated tax payment system. Under this system, prepayments are considered deposits as opposed to tentative liabilities. Cumulative prepayments must exceed 90 percent of reported annual liability, or 100 percent of the liability two years prior subject to the current rate and, after 1990, the current tax base definition. The adequacy of these payments is judged retrospectively based on the final return. Quarterly payments are due on the 15th day of the 3rd, 6th, 9th, and 12th months of the tax year. Final reports and payments are due the 15th day of the fifth month after the close of the taxable year. Extensions are available for filing annual reports, but not for remitting payments.

In fiscal year 2019-20, the due date for Corporate Net Income Tax annual returns originally due between April and July 2020 were extended to August 14, 2020 because of the COVID-19 pandemic.



CORPORATE NET INCOME TAX

PAYMENTS BY BUSINESS TYPE (\$M)



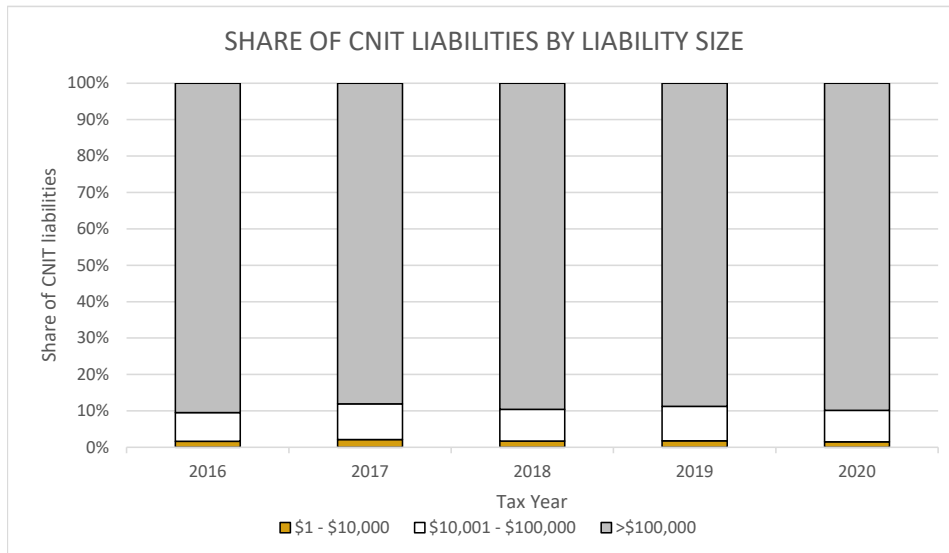
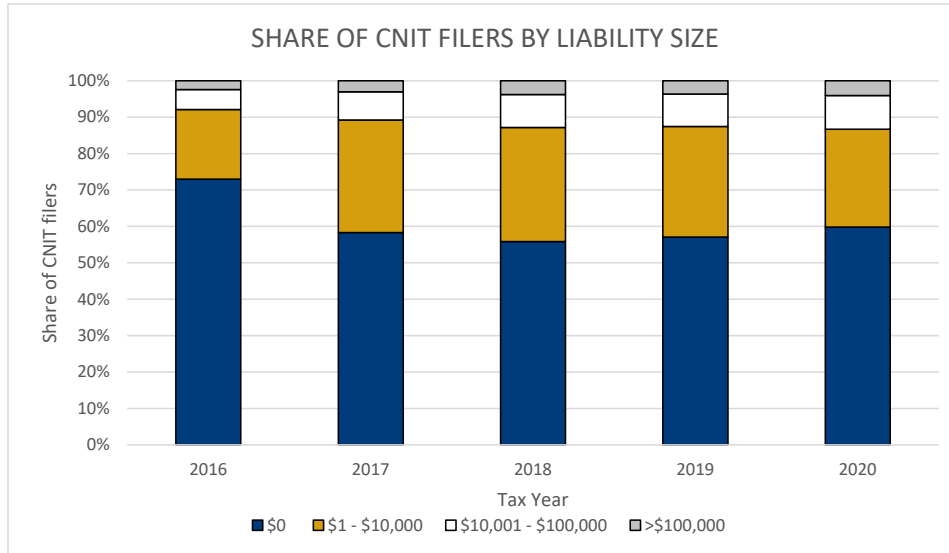
BUSINESS TYPE	2020-21	2021-22	2022-23
Agriculture, Forestry, Fishing and Hunting	11.3	18.7	16.2
Mining	67.9	172.5	148.5
Utilities	138.5	122.6	133.7
Construction	108.2	100.7	144.8
Manufacturing	624.3	773.5	985.9
Wholesale Trade	727.7	918.9	1,078.5
Retail Trade	448.5	584.6	509.7
Transportation and Warehousing	212.2	204.4	243.3
Information	435.7	431.3	671.8
Finance and Insurance	621.9	652.8	634.8
Real Estate and Rental and Leasing	101.7	118.3	192.6
Professional, Scientific, and Technical Services	321.6	380.3	467.9
Management of Companies and Enterprises	134.3	309.3	325.9
Administrative and Support Services	86.5	121.8	132.6
Educational Services	4.9	11.3	10.9
Health Care and Social Assistance	98.9	104.3	140.1
Arts, Entertainment, and Recreation	11.1	23.3	25.4
Accommodation and Food Services	84.4	77.2	83.0
Other Services	103.8	98.6	109.3
Not Classified	80.5	98.7	88.0
TOTAL	4,423.8	5,323.1	6,142.9

Details may not add to totals due to rounding.

NOTE: In fiscal year 2019-20, the due date for Corporate Net Income Tax annual returns originally due between April and July 2020 were extended to August 14, 2020 because of the COVID-19 pandemic.

CORPORATE NET INCOME TAX

LIABILITIES BY SIZE (\$M)



LIABILITY RANGE	COUNT				
	2016	2017	2018	2019	2020
\$0	79,863	56,624	52,378	52,890	55,351
\$1 - \$10,000	20,904	29,998	29,379	28,135	24,819
\$10,001 - \$100,000	5,993	7,515	8,493	8,287	8,549
>\$100,000	2,653	2,929	3,523	3,353	3,772
	109,413	97,066	93,773	92,665	92,491

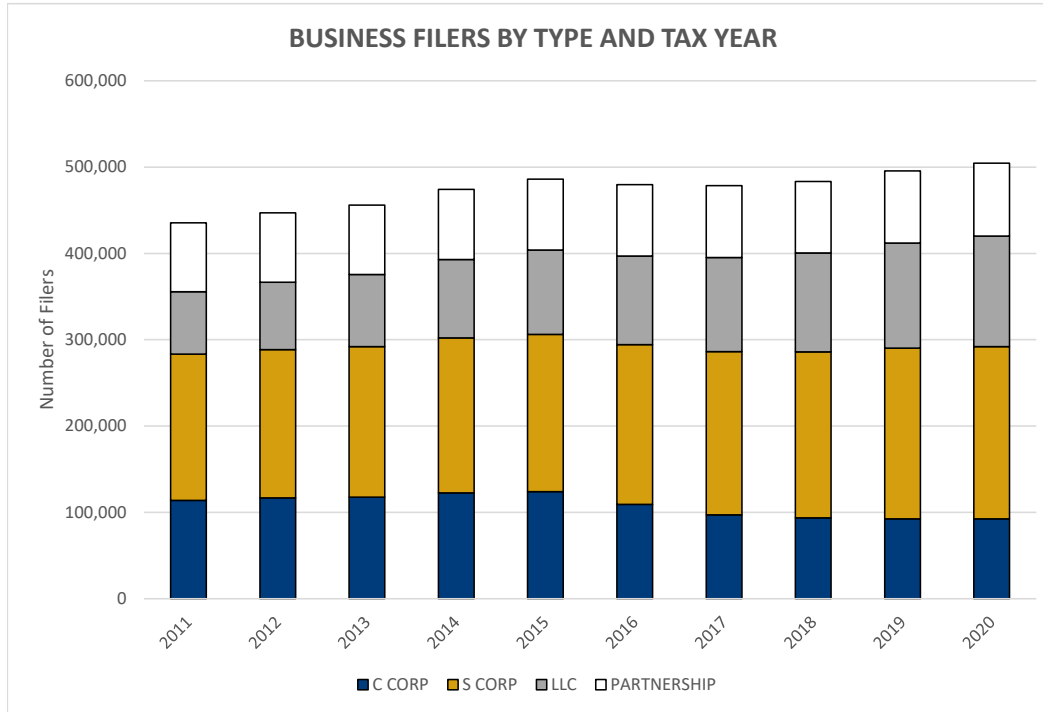
LIABILITY RANGE	CNIT LIABILITIES				
	2016	2017	2018	2019	2020
\$0	0.0	0.0	0.0	0.0	0.0
\$1 - \$10,000	41.9	55.6	56.0	53.7	51.4
\$10,001 - \$100,000	205.4	254.7	287.5	282.3	297.6
>\$100,000	2,345.9	2,285.1	2,957.1	2,656.1	3,093.1
	2,593.2	2,595.4	3,300.6	2,992.1	3,442.0

LIABILITY RANGE	COUNT SHARE				
	2016	2017	2018	2019	2020
\$0	73%	58%	56%	57%	60%
\$1 - \$10,000	19%	31%	31%	30%	27%
\$10,001 - \$100,000	5%	8%	9%	9%	9%
>\$100,000	2%	3%	4%	4%	4%
	100%	100%	100%	100%	100%

LIABILITY RANGE	AMOUNT SHARE				
	2015	2016	2017	2018	2020
\$0	0%	0%	0%	0%	0%
\$1 - \$10,000	2%	2%	2%	2%	1%
\$10,001 - \$100,000	8%	10%	9%	9%	9%
>\$100,000	90%	88%	90%	89%	90%
	100%	100%	100%	100%	100%

CORPORATE NET INCOME TAX

BUSINESS FILERS BY TAX YEAR



TAX YEAR	C CORP	S CORP	LLC	PARTNERSHIP
2011	113,909	169,451	72,408	79,650
2012	116,744	171,710	78,089	80,563
2013	117,681	174,238	83,645	80,409
2014	122,660	179,419	90,814	81,455
2015	124,069	182,176	97,773	82,031
2016	109,413	185,018	102,500	82,897
2017	97,066	189,194	108,888	83,372
2018	93,773	192,102	114,705	82,778
2019	92,665	197,547	121,703	83,563
2020	92,491	199,638	128,023	84,321

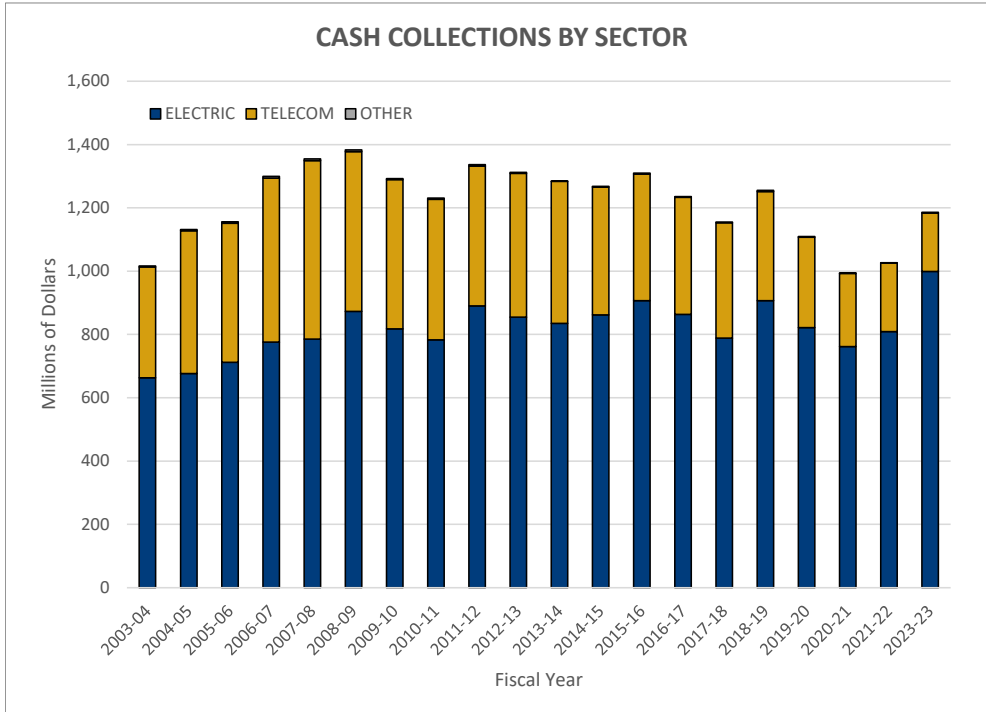
NOTES

C Corporations include limited liability companies that elect to be taxed as a C Corporation for federal income tax purposes as well as S Corporations with taxable built-in gains.

S Corporation, Limited Liability Company (LLC), and Partnership counts are calculated by counting the entities filing Pennsylvania Schedule RK-1 and NRK-1 forms. Entity type is indicated on the form.

GROSS RECEIPTS TAX

CASH COLLECTIONS BY SECTOR (\$M)



FISCAL YEAR	ELECTRIC	TELECOM	OTHER	AFIG
2003-04	663.0	350.5	3.1	-4.2
2004-05	676.4	451.5	3.4	-5.4
2005-06	711.7	439.7	4.7	-5.1
2006-07	775.9	518.1	5.2	-5.9
2007-08	785.5	563.3	6.1	-6.1
2008-09	872.7	504.9	5.4	-6.2
2009-10	817.8	471.1	3.5	-5.7
2010-11	783.1	444.0	3.4	-5.4
2011-12	890.6	441.6	4.3	-6.5
2012-13	854.6	454.4	3.2	-6.0
2013-14	835.3	448.1	1.5	-5.7
2014-15	862.0	403.7	2.4	-6.3
2015-16	907.2	399.4	3.6	-5.2
2016-17	863.1	370.3	2.6	-5.4
2017-18	788.4	364.6	2.0	-5.1
2018-19	906.9	344.5	4.0	-5.3
2019-20	821.7	285.2	2.4	-5.1
2020-21	761.7	231.1	1.5	-4.3
2021-22	809.1	216.6	1.2	-4.5
2022-23	998.9	184.8	2.4	-5.1

	ELECTRIC	TELECOM	OTHER	OVERALL
AVG ANNUAL GROWTH	2.2%	-3.3%	-1.3%	0.8%

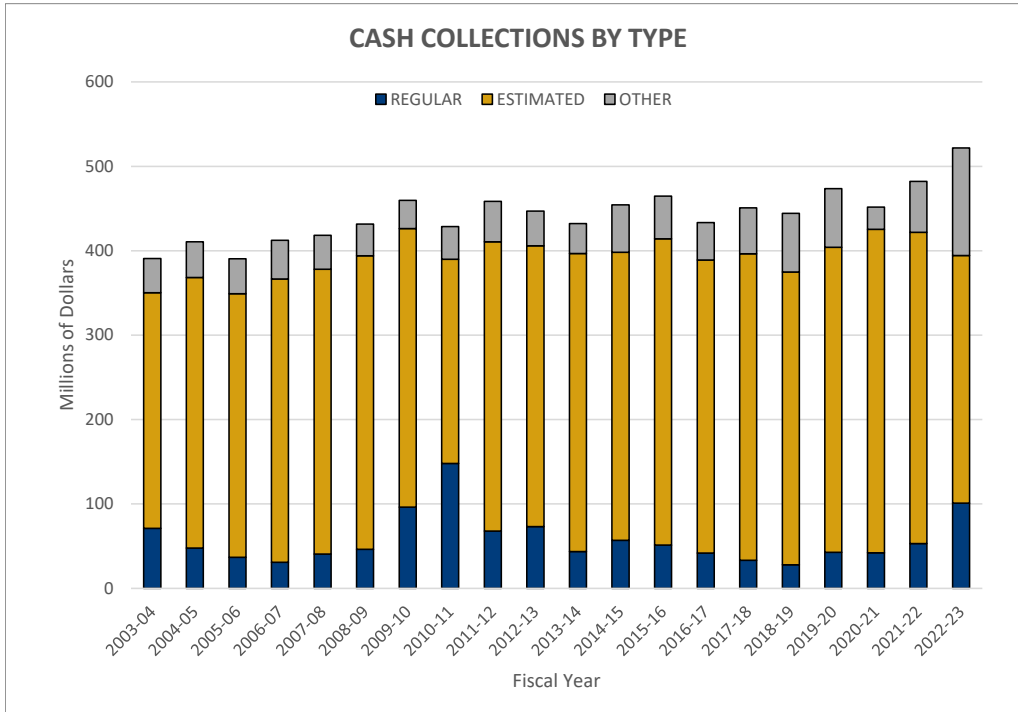
TAX RATES: For 2012 to the present, the tax rate for the electric sector is 5.9% while the rate for telecom and other is 5.0%. Prior to 2012, rates fluctuated due to the Revenue Neutral Reconciliation (RNR) mechanism as well as the PURTA surcharge.

OTHER SECTOR: The "Other" sector includes taxable transportation services, such as pipelines and certain water transportation services, as well as the sale of natural gas through tax year 1999.

ALTERNATIVE FUELS INCENTIVE GRANT FUND (AFIG) TRANSFER: Beginning July 1, 1993, the revenue raised from 0.25 mill of the tax collected during the fiscal year is transferred to the Alternative Fuels Incentive Grant Fund pursuant to Act 166–1992.

INSURANCE PREMIUMS TAX

CASH COLLECTIONS (\$M)



FISCAL YEAR	REGULAR	ESTIMATED	OTHER	TOTAL
2003-04	71.2	279.2	40.4	390.8
2004-05	47.9	320.3	42.5	410.7
2005-06	36.9	312.1	41.4	390.4
2006-07	31.0	335.6	45.9	412.5
2007-08	40.7	337.3	40.3	418.2
2008-09	46.2	347.9	37.4	431.5
2009-10	96.4	330.0	33.2	459.5
2010-11	147.9	242.0	38.7	428.6
2011-12	68.0	342.5	48.0	458.4
2012-13	73.3	332.7	40.9	446.9
2013-14	43.5	353.1	35.4	432.1
2014-15	57.0	341.1	56.2	454.3
2015-16	51.3	362.8	50.5	464.6
2016-17	42.0	347.0	44.4	433.4
2017-18	33.3	363.1	54.5	450.9
2018-19	27.8	347.1	69.4	444.3
2019-20	42.8	361.2	69.5	473.6
2020-21	42.1	383.2	26.5	451.8
2021-22	53.2	368.7	60.4	482.3
2022-23	101.1	293.4	127.3	521.8

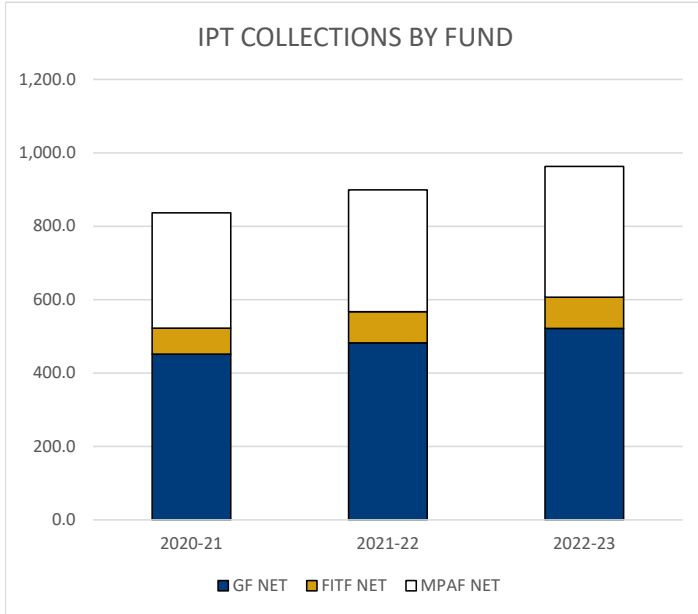
NOTES

Insurance premiums tax (IPT) consists mostly of a 2% tax on gross premiums. Also included above are amounts for the 3% premiums tax on policies written with surplus lines insurers or other non-admitted insurers and a 5% underwriting profits tax on marine insurers. The tax rates have not changed within the reported periods.

Collections represent payments deposited into the General Fund. Prior to fiscal year 2022-23, IPT from foreign casualty (FC) insurance companies were deposited in the Municipal Pension Aid Fund (MPAF), while IPT from foreign fire (FF) insurance companies were deposited in the Fire Insurance Tax Fund (FITF). Thereafter, Act 53-2022 provides that payments from all IPT payers are deposited in the General Fund, with FF and FC company payments going to Other IPT. At the close of the fiscal year, the greater of 38% of IPT revenues or \$345 million is to be transferred to the MPAF, and the greater of 8.5% of IPT revenues or \$85 million is to be transferred to the FITF.

INSURANCE PREMIUMS TAX

CASH COLLECTIONS BY SOURCE (\$M)



CLASS	FUND	TYPE	2020-21	2021-22	2022-23
DOMESTIC	GF	CASUALTY	86.0	89.5	68.2
DOMESTIC	GF	FIRE	31.7	25.4	15.9
DOMESTIC	GF	LIFE	47.6	46.4	45.7
FOREIGN	GF	LIFE	247.2	240.4	252.9
FOREIGN	GF	TITLE	12.8	20.3	11.8
OTHER	GF	CASUALTY	0.0	0.0	420.0
OTHER	GF	EXCESS INSURANCE BROKERS	51.2	61.6	72.5
OTHER	GF	FIRE	0.0	0.0	59.1
OTHER	GF	MARINE	-0.2	0.3	0.9
OTHER	GF	RETALIATORY CASUALTY	-18.6	-0.6	11.0
OTHER	GF	RETALIATORY FIRE	-8.1	-3.1	1.8
OTHER	GF	UNAUTHORIZED	2.2	2.2	3.3
FOREIGN	SPECIAL	CASUALTY	314.2	331.7	0.0
FOREIGN	SPECIAL	FIRE	70.5	85.1	0.0
FOREIGN	SPECIAL	CASUALTY - ACT 53 2022 TRANSFER			-356.2
FOREIGN	SPECIAL	FIRE - ACT 53 2022 TRANSFER			-85.0
GENERAL FUND - GROSS			451.8	482.3	962.9
GENERAL FUND - ACT 53-2022 TRANSFERS					-441.2
GENERAL FUND - NET			451.8	482.3	521.8
FIRE INSURANCE TAX FUND - NET			70.5	85.1	85.0
MUNICIPAL PENSION AID FUND - NET			314.2	331.7	356.2

CLASS: Domestic, foreign, or other types of insurers making the payments. Other also includes retaliatory fees paid by foreign insurers located in states with higher tax burdens on insurance companies.

FUND: General Fund (GF) or Special Fund (SPECIAL). Taxes paid by foreign casualty and foreign fire companies were directly deposited in the Municipal Pension Aid and Fire Insurance Tax Funds (MPAF and FITF), respectively, prior to fiscal year 2022-23. All IPT revenues are thereafter deposited in the General Fund, with subsequent annual transfers made to the MPAF and FITF.

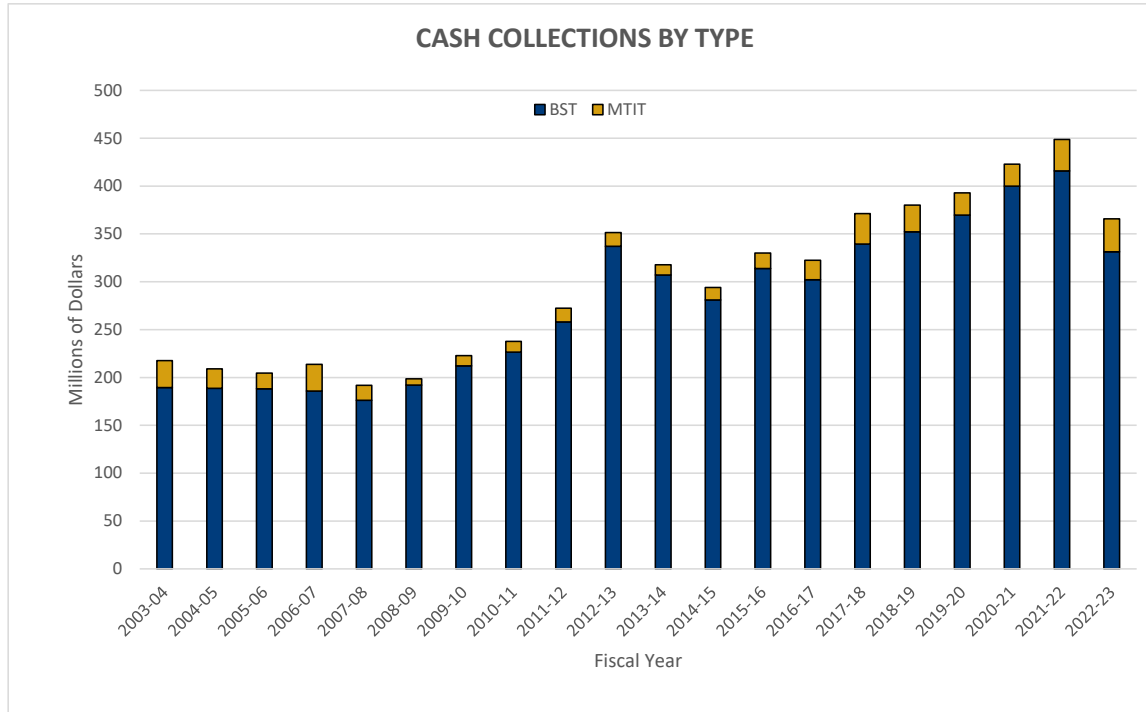
NOTES

The amounts above are allocated based on how an insurance company originally registered with the Pennsylvania Insurance Department. To the extent that some companies are classified as one type of insurer but are licensed to sell multiple types of insurance, the amounts may include taxes on other insurance types. Please see note on prior page regarding the changes made to IPT deposits under Act 53-2022, beginning with FY 2022-23. Net amounts shown for the Municipal Pension Aid and Fire Insurance Tax Funds represent net transfers of IPT revenues to those funds, not fiscal year total revenues in each fund.



FINANCIAL INSTITUTIONS TAXES

CASH COLLECTIONS (\$M)



FISCAL YEAR	BST	MTIT	TOTAL
2003-04	189.5	28.0	217.6
2004-05	188.8	20.2	208.9
2005-06	188.2	16.5	204.7
2006-07	185.7	27.9	213.6
2007-08	176.2	15.6	191.8
2008-09	192.1	6.4	198.5
2009-10	212.1	10.7	222.8
2010-11	226.5	11.1	237.6
2011-12	258.0	14.4	272.5
2012-13	337.0	14.5	351.5
2013-14	307.2	10.7	317.9
2014-15	281.0	13.1	294.1
2015-16	314.0	16.0	330.0
2016-17	302.2	20.3	322.5
2017-18	339.5	31.8	371.3
2018-19	352.2	28.0	380.1
2019-20	369.8	23.1	392.9
2020-21	399.9	23.0	423.0
2021-22	415.7	33.1	448.8
2022-23	331.4	34.4	365.8

BST RATES: For tax year 2017 to the present, the rate is 0.95%. The prior rate was 0.89% for tax years 2014 through 2016 and 1.25% for 1990 to 2013.

MTIT RATE: The current rate of 11.50% has been in effect since 1992.

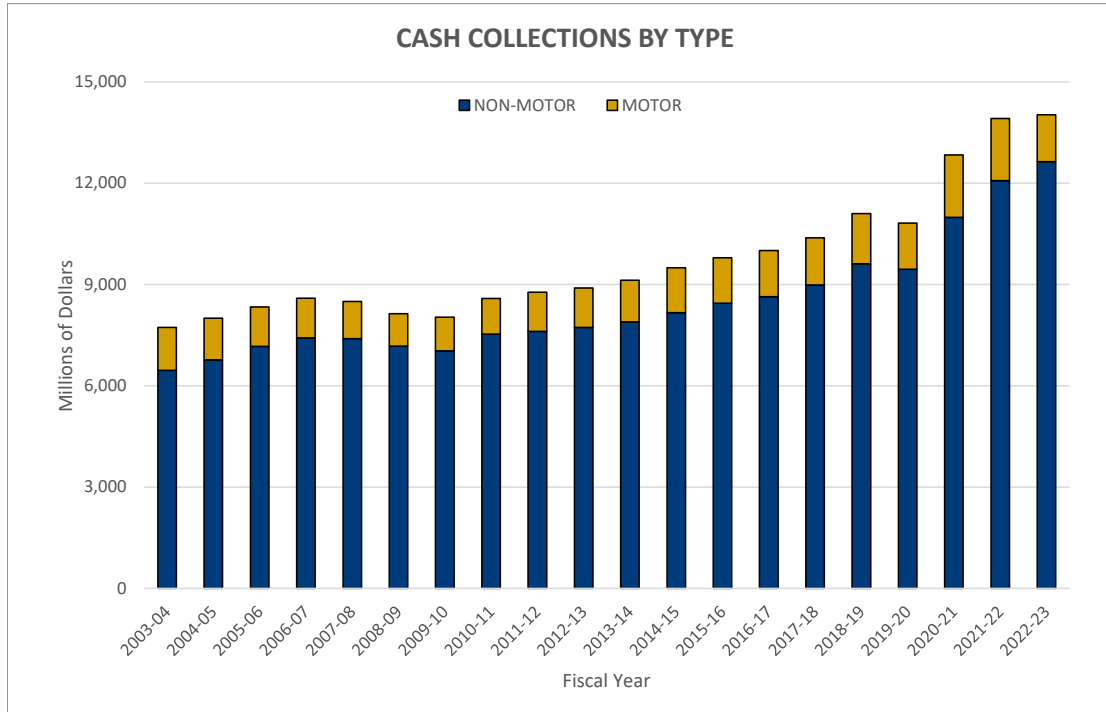
NOTES

The bank and trust company shares tax (BST) is imposed on every bank and trust company with capital stock that conducts business in Pennsylvania. The mutual thrift institutions tax (MTIT) applies to the net earnings or income received or accrued from all sources during the tax year.

Act 52-2013 adjusted how taxable shares are apportioned for BST effective January 1, 2014. It is based solely on receipts. The act also expanded nexus by using a more customer-based definition of an institution. Act 84-2016 provides a phased-in deduction for Edge Act corporation equity, beginning January 1, 2018.

SALES AND USE TAX

CASH COLLECTIONS BY TYPE (\$M)



FISCAL YEAR	NON-MOTOR	MOTOR	TOTAL
2003-04	6,459.8	1,268.7	7,728.5
2004-05	6,769.6	1,230.4	8,000.0
2005-06	7,165.2	1,169.1	8,334.2
2006-07	7,421.9	1,168.9	8,590.8
2007-08	7,395.7	1,100.8	8,496.6
2008-09	7,176.0	959.5	8,135.5
2009-10	7,033.5	995.7	8,029.2
2010-11	7,527.4	1,062.9	8,590.2
2011-12	7,611.7	1,160.6	8,772.3
2012-13	7,726.1	1,167.6	8,893.7
2013-14	7,892.0	1,237.6	9,129.6
2014-15	8,166.9	1,326.2	9,493.1
2015-16	8,448.0	1,347.2	9,795.2
2016-17	8,637.7	1,366.8	10,004.5
2017-18	8,988.7	1,392.7	10,381.4
2018-19	9,616.0	1,483.6	11,099.6
2019-20	9,452.8	1,365.0	10,817.8
2020-21	10,987.2	1,847.7	12,834.9
2021-22	12,076.3	1,837.9	13,914.3
2022-23	12,640.4	1,384.0	14,024.4

	NON-MOTOR	MOTOR	TOTAL
AVG ANNUAL GROWTH	3.6%	0.5%	3.2%

TAX RATE: The current rate of 6.0% has been in effect since 1968.

NOTES

Data are based on remittances made with tax returns processed during the fiscal year beginning on July 1 and ending on June 30. Details may not add to totals due to rounding.

Data do not represent collections from sales subject to local sales and use tax.

Collections are net of transfers to the Public Transportation Assistance Fund (PTAF), Public Transportation Trust Fund (PTTF), Commonwealth Finance Authority (CFA), and other miscellaneous transfers. See the SUT transfer page for more detail.



SALES AND USE TAX

GROSS REMITTANCES BY NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (\$M)

NAICS	BUSINESS TYPE	2020-21	2021-22	2022-23	GROWTH	
					2021-22	2022-23
AGRICULTURE		17.2	17.6	18.2	2.6%	3.3%
MINING		53.0	58.3	74.3	9.9%	27.5%
UTILITIES		276.9	324.0	392.6	17.0%	21.2%
2211	Electric Power Generation, Transmission, & Distribution	188.2	211.5	301.5	12.4%	42.5%
2212	Natural Gas Distribution	86.1	109.2	87.9	26.8%	-19.5%
2213	Water, Sewage, and Other Systems	2.6	3.2	3.2	25.0%	-2.1%
CONSTRUCTION		350.5	398.5	424.5	13.7%	6.5%
MANUFACTURING		543.9	608.3	655.0	11.8%	7.7%
311-312	Food, Beverage, and Tobacco Manufacturing	48.7	55.3	60.0	13.6%	8.5%
313-316	Textile, Textile Products, Apparel, & Leather	11.3	10.2	10.7	-9.1%	4.2%
321-322	Wood Product and Paper Manufacturing	38.6	46.6	48.5	20.5%	4.2%
323	Printing and Related Support Activities	37.6	37.5	38.8	-0.2%	3.5%
324-326	Petroleum, Coal, Chemical, and Plastics Manufacturing	72.6	80.5	90.2	10.9%	12.0%
327	Nonmetallic Mineral Product Manufacturing	72.5	77.8	83.0	7.3%	6.6%
331-332	Primary Metal and Fabricated Metal Product Manufacturing	80.9	97.7	112.9	20.7%	15.6%
333	Machinery Manufacturing	34.3	42.9	43.1	25.3%	0.3%
334-335	Computer/Electronic/Electrical Product Manufacturing	54.4	59.4	64.1	9.2%	7.9%
336	Transportation Equipment Manufacturing	15.0	17.0	19.7	13.4%	15.8%
337-339	Furniture, Medical Supply, and Miscellaneous	77.9	83.3	84.1	6.9%	0.9%
WHOLESALE TRADE		1,195.3	1,341.3	1,407.3	12.2%	4.9%
423	Merchant Wholesalers, Durable Goods	806.1	906.0	946.1	12.4%	4.4%
424	Merchant Wholesalers, Nondurable Goods	179.6	206.5	219.2	15.0%	6.1%
425	Wholesale Electronic Markets & Agents & Brokers	209.7	228.7	242.0	9.1%	5.8%
RETAIL TRADE - MOTOR VEHICLE PARTS AND DEALERS		362.4	381.6	402.5	5.3%	5.5%
4411	Automobile Dealers	181.8	196.6	211.1	8.1%	7.4%
4412	Other Motor Vehicle Dealers	36.9	35.7	36.1	-3.3%	1.2%
4413	Automotive Parts, Accessories and Tires Dealers	143.7	149.4	155.3	4.0%	3.9%

SALES AND USE TAX

GROSS REMITTANCES BY NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (\$M) - CONTINUED

NAICS	BUSINESS TYPE	2020-21	2021-22	2022-23	GROWTH	
					2021-22	2022-23
RETAIL TRADE - BUILDING MATERIAL AND GARDEN EQUIPMENT DEALERS		967.1	992.0	1,002.6	2.6%	1.1%
4441	Building Materials and Supplies Dealer	868.5	890.9	899.4	2.6%	1.0%
4442	Lawn and Garden Equipment and Supplies Stores	98.5	101.2	103.2	2.7%	2.0%
RETAIL TRADE - FOOD AND BEVERAGE STORES		513.5	525.1	552.4	2.3%	5.2%
4451	Grocery Store, Convenience Retailers and Vending Machine Operators	386.7	399.6	425.1	3.3%	6.4%
4452	Specialty Food Stores	26.0	30.8	33.3	18.6%	8.0%
4453	Beer, Wine and Liquor Stores	100.8	94.8	94.1	-6.0%	-0.7%
RETAIL TRADE - FURNITURE AND HOME FURNISHINGS STORES		261.0	270.9	259.9	3.8%	-4.1%
44911	Furniture Stores	159.3	167.6	164.0	5.2%	-2.2%
44912	Home Furnishings Store	101.7	103.3	96.0	1.6%	-7.1%
RETAIL TRADE - ELECTRONICS AND APPLIANCE STORES		264.2	285.5	308.7	8.1%	8.1%
RETAIL TRADE - GENERAL MERCHANDISE STORES		1,644.9	1,636.9	1,696.8	-0.5%	3.7%
4551	Department Stores	55.1	58.3	51.8	5.7%	-11.2%
4552	Other General Merchandise Stores	1,589.8	1,578.6	1,645.1	-0.7%	4.2%
RETAIL TRADE - HEALTH AND PERSONAL CARE STORES		149.2	154.6	149.9	3.6%	-3.0%
RETAIL TRADE - GASOLINE STATIONS		232.9	248.1	257.7	6.5%	3.9%
RETAIL TRADE - CLOTHING AND CLOTHING ACCESSORY STORES		170.6	192.4	183.6	12.8%	-4.6%
RETAIL TRADE - SPORTING GOODS, HOBBY, MUSICAL INSTRUMENTS, AND BOOKS		172.8	164.3	162.0	-4.9%	-1.4%
RETAIL TRADE - MISCELLANEOUS STORE RETAILERS		398.5	391.8	380.2	-1.7%	-2.9%
TRANSPORTATION AND WAREHOUSING		152.5	170.5	190.3	11.9%	11.6%
INFORMATION		856.1	913.7	932.9	6.7%	2.1%

SALES AND USE TAX

GROSS REMITTANCES BY NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (\$M) - CONTINUED

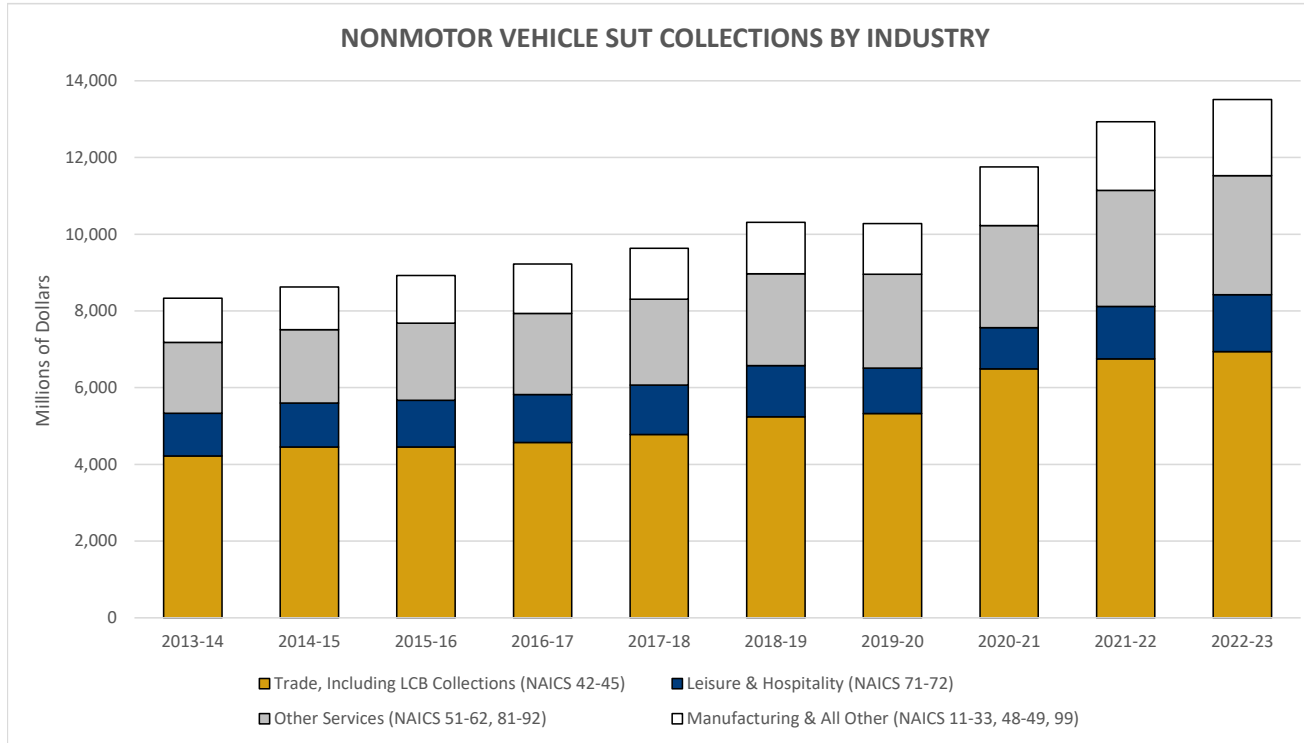
NAICS	BUSINESS TYPE	2020-21	2021-22	2022-23	GROWTH	
					2021-22	2022-23
FINANCE, INSURANCE, AND REAL ESTATE		568.2	621.0	638.3	9.3%	2.8%
SERVICES		2,278.9	2,823.6	3,001.7	23.9%	6.3%
54	Professional, Scientific and Technical Services	495.7	616.0	627.9	24.3%	1.9%
55	Management of Companies and Enterprises	21.1	24.5	30.1	16.3%	22.7%
56	Admin. Support and Waste Mgmt. and Remediation Services	289.9	357.6	356.1	23.4%	-0.4%
61	Educational Services	13.4	17.2	18.3	27.9%	6.6%
62	Health Care and Social Assistance	35.9	38.3	39.0	6.6%	1.9%
71	Arts, Entertainment and Recreation Services	45.5	74.1	84.7	62.7%	14.3%
721	Accommodation	129.2	224.7	256.3	73.9%	14.1%
722	Food Services and Drinking Places	893.0	1,067.2	1,144.1	19.5%	7.2%
8111	Automotive Repair and Maintenance	233.5	263.3	288.8	12.7%	9.7%
8112-8114	Repair and Maintenance (except Automotive)	40.1	45.5	48.7	13.5%	6.9%
812	Personal and Laundry Services	69.8	79.3	90.8	13.7%	14.5%
813	Religious, Grantmaking, Civic, Professional, & Similar Organizations	11.3	14.8	16.1	31.6%	8.3%
814	Private Households (Maids, Butlers, Gardeners, etc.)	0.6	1.0	0.8	68.2%	-20.0%
GOVERNMENT UNCLASSIFIED		31.4	32.8	17.1	4.5%	-47.8%
MOTOR VEHICLE		1,950.4	1,943.2	1,998.6	-0.4%	2.9%
LIQUOR CONTROL BOARD		161.6	169.7	176.0	5.0%	3.8%
GRAND TOTAL		13,708.2	14,873.0	15,509.9	8.5%	4.3%

NOTES

The sales tax data presented above are reported using the 2022 NAICS definitions and are not comparable to previous reports based on earlier NAICS definitions. Data for 2019-20 and 2020-21 were recalculated with 2022 NAICS definitions and will differ from prior editions. These data are organized by the major industrial activity of the vendor and do not represent sales by product type. These data are based on remittances made with tax returns processed during the fiscal year beginning on July 1 and ending on June 30. Details may not add to totals due to rounding. Growth rates are calculated on unrounded figures.

SALES AND USE TAX

NON-MOTOR VEHICLE GROSS COLLECTIONS BY INDUSTRY (\$M)



INDUSTRY	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Trade, Including LCB Collections (NAICS 42-45)	4,220.4	4,456.0	4,453.5	4,568.4	4,778.5	5,243.3	5,323.3	6,494.0	6,754.3	6,939.8
Leisure & Hospitality (NAICS 71-72)	1,109.3	1,146.6	1,216.0	1,253.8	1,286.9	1,333.3	1,185.0	1,067.7	1,366.0	1,485.1
Other Services (NAICS 51-62, 81-92)	1,850.9	1,911.5	2,010.0	2,116.2	2,239.7	2,395.0	2,447.8	2,666.8	3,025.0	3,104.8
Manufacturing & All Other (NAICS 11-33, 48-49, 99)	1,152.7	1,112.3	1,246.3	1,283.7	1,326.9	1,337.5	1,321.4	1,529.2	1,784.5	1,981.5
TOTAL	8,333.3	8,626.3	8,925.8	9,222.2	9,632.1	10,309.2	10,277.5	11,757.8	12,929.8	13,511.3

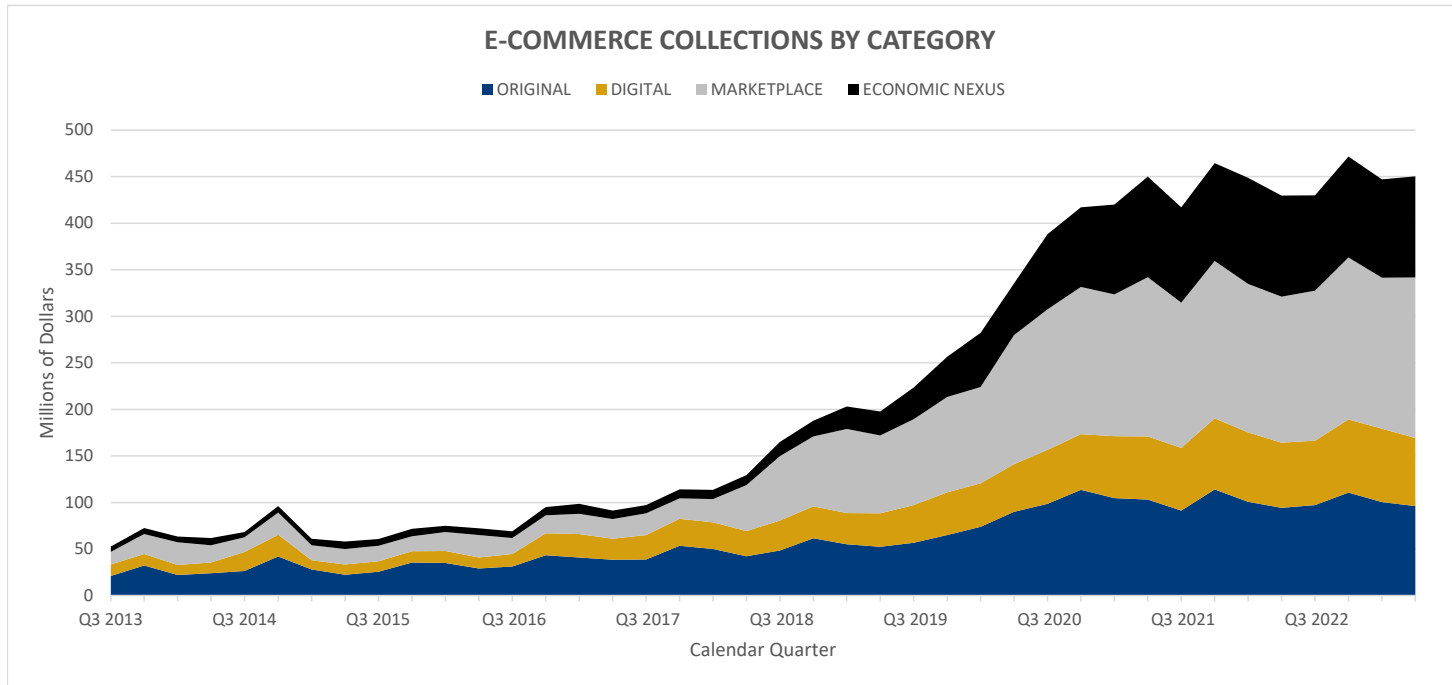
NOTES

Data above are organized by the major industrial activity of the vendor and do not represent sales by product type. Motor vehicle collections are not included in the figures. These data are based on remittances made with tax returns processed during the fiscal year beginning on July 1 and ending on June 30. Details may not add to totals due to rounding.



SALES AND USE TAX

NONMOTOR VEHICLE GROSS E-COMMERCE COLLECTIONS BY CATEGORY (\$M)



FY	TOTAL
2013-14	250.6
2014-15	283.2
2015-16	279.9
2016-17	354.3
2017-18	453.9
2018-19	753.8
2019-20	1,097.5
2020-21	1,675.3
2021-22	1,760.3
2022-23	1,798.9

CATEGORY

ORIGINAL
DIGITAL
MARKETPLACE
ECONOMIC NEXUS

RELEVANT POLICY/LEGISLATION

SUT Bulletin 2011-01; taxable sales by entities with physical presence in PA
Act 84-2016; digital equivalents of taxable physical goods (e.g.: e-books, digital music, etc.)
Act 43-2017; taxable sales on platforms for buying and selling among third-parties
Act 13-2019; taxables sales by entities meeting dollar threshold for sales in PA

NOTES

Entities included in e-commerce collections are those identified by the department as engaging in e-commerce. Entities may have voluntarily remitted before these legislative/policy changes.

SALES AND USE TAX - NON-MOTOR VEHICLE

GROSS REMITTANCES BY COUNTY (\$M)

COUNTY	2021-22	2022-23	GROWTH	COUNTY	2021-22	2022-23	GROWTH	COUNTY	2021-22	2022-23	GROWTH
Adams	30.9	33.3	7.8%	Erie	81.6	86.6	6.1%	Northumberland	50.4	52.9	4.9%
Allegheny	621.5	695.0	11.8%	Fayette	44.7	46.8	4.8%	Perry	10.3	11.0	6.8%
Armstrong	14.8	15.0	1.5%	Forest	1.2	1.2	4.2%	Philadelphia	420.8	457.8	8.8%
Beaver	33.0	45.7	38.4%	Franklin	40.3	40.7	1.0%	Pike	15.7	16.2	3.4%
Bedford	28.9	32.4	12.4%	Fulton	2.2	2.4	10.1%	Potter	4.5	4.9	7.8%
Berks	173.2	185.2	7.0%	Greene	7.9	9.5	20.1%	Schuylkill	50.7	34.0	-32.8%
Blair	133.3	143.2	7.4%	Huntingdon	7.0	7.5	7.8%	Snyder	18.1	18.6	2.7%
Bradford	20.1	20.6	2.5%	Indiana	18.9	19.6	4.1%	Somerset	22.2	21.1	-5.3%
Bucks	278.4	280.5	0.7%	Jefferson	11.7	12.4	5.9%	Sullivan	1.3	1.1	-18.9%
Butler	78.8	87.6	11.3%	Juniata	7.2	7.2	-0.1%	Susquehanna	12.6	13.4	6.8%
Cambria	33.2	35.6	7.2%	Lackawanna	108.4	88.5	-18.3%	Tioga	9.6	10.2	5.7%
Cameron	0.5	0.6	7.4%	Lancaster	301.1	319.0	5.9%	Union	16.3	15.4	-5.5%
Carbon	18.0	17.8	-1.0%	Lawrence	24.7	25.4	3.0%	Venango	11.4	10.9	-4.4%
Centre	57.1	61.4	7.5%	Lebanon	62.0	65.7	6.1%	Warren	11.1	11.2	1.8%
Chester	248.4	251.0	1.0%	Lehigh	174.8	170.3	-2.6%	Washington	99.7	108.4	8.8%
Clarion	14.6	15.2	3.8%	Luzerne	101.6	109.5	7.8%	Wayne	21.9	22.3	1.7%
Clearfield	30.4	31.4	3.2%	Lycoming	41.8	43.5	4.1%	Westmoreland	134.4	140.7	4.7%
Clinton	13.8	14.7	6.6%	McKean	8.4	8.3	-0.9%	Wyoming	6.7	7.2	8.6%
Columbia	21.8	22.5	2.8%	Mercer	33.4	33.0	-1.2%	York	138.9	146.5	5.5%
Crawford	18.9	19.0	0.4%	Mifflin	11.5	10.9	-5.8%				
Cumberland	173.4	195.0	12.4%	Monroe	47.0	45.3	-3.7%	Other	7,558.0	7,818.2	3.4%
Dauphin	202.4	233.8	15.5%	Montgomery	430.0	470.9	9.5%	Motor Vehicle	1,943.2	1,998.6	2.9%
Delaware	238.6	257.0	7.7%	Montour	6.5	6.5	0.7%	LCB	169.7	176.0	3.8%
Elk	8.2	8.0	-1.8%	Northampton	79.6	80.7	1.4%	TOTAL	12,760.1	13,335.2	4.5%

NOTES

The county data represent sales and use tax collections by county of remittance and do not represent sales and use tax by county of sale. These data are based on remittances made with tax returns processed during the fiscal year beginning on July 1 and ending on June 30. Details may not add to totals due to rounding. Growth rates are calculated on unrounded figures.

The data for Allegheny and Philadelphia counties do not represent collections from sales subject to local sales and use tax. Other collections include out of state, unallocated, and separately remitted use tax collections.

A breakdown of motor vehicle sales tax by county of vehicle registration is presented separately.



SALES AND USE TAX - MOTOR VEHICLE

GROSS REMITTANCES BY COUNTY (\$M)

COUNTY	2021-22	2022-23	GROWTH	COUNTY	2021-22	2022-23	GROWTH	COUNTY	2021-22	2022-23	GROWTH
Adams	15.5	16.3	4.8%	Elk	5.1	5.4	5.8%	Montour	2.7	2.9	6.0%
Allegheny	194.9	204.0	4.7%	Erie	34.5	36.7	6.5%	Northampton	47.8	48.7	1.9%
Armstrong	10.4	11.4	8.8%	Fayette	19.3	20.1	4.1%	Northumberland	12.7	12.5	-1.2%
Beaver	26.1	27.1	3.8%	Forest	0.7	0.8	1.8%	Perry	7.8	7.3	-5.7%
Bedford	8.1	8.2	0.7%	Franklin	22.4	22.5	0.6%	Philadelphia	185.0	174.7	-5.6%
Berks	60.7	60.9	0.3%	Fulton	2.3	2.3	0.3%	Pike	11.2	11.0	-2.1%
Blair	17.7	17.8	0.5%	Greene	5.7	6.4	11.2%	Potter	2.7	2.6	-2.8%
Bradford	10.1	11.1	10.0%	Huntingdon	6.0	6.2	3.1%	Schuylkill	20.6	20.9	1.4%
Bucks	112.4	119.5	6.3%	Indiana	11.2	11.5	2.9%	Snyder	5.7	5.6	-0.3%
Butler	35.7	39.3	10.2%	Jefferson	6.7	6.8	2.9%	Somerset	11.3	11.9	4.7%
Cambria	18.3	19.4	5.9%	Juniata	3.4	3.4	0.7%	Sullivan	1.1	1.1	2.8%
Cameron	0.7	0.6	-7.9%	Lackawanna	31.7	32.8	3.4%	Susquehanna	8.1	8.9	10.3%
Carbon	10.2	9.7	-4.7%	Lancaster	77.4	78.7	1.6%	Tioga	6.7	6.7	-0.1%
Centre	18.4	19.6	6.7%	Lawrence	12.4	13.1	5.9%	Union	5.3	5.5	2.4%
Chester	93.8	99.8	6.4%	Lebanon	21.4	20.9	-1.9%	Venango	7.2	7.1	-1.7%
Clarion	5.7	6.0	4.6%	Lehigh	54.7	55.6	1.6%	Warren	5.6	6.1	9.8%
Clearfield	11.9	12.0	1.4%	Luzerne	46.5	47.0	1.0%	Washington	37.9	43.4	14.5%
Clinton	5.5	5.4	-0.3%	Lycoming	16.1	16.4	1.9%	Wayne	9.7	9.9	2.7%
Columbia	9.2	9.3	0.8%	McKean	6.1	6.3	3.4%	Westmoreland	57.6	60.9	5.6%
Crawford	11.1	11.4	3.0%	Mercer	15.4	16.2	5.0%	Wyoming	5.1	5.3	5.3%
Cumberland	40.0	42.9	7.3%	Mifflin	6.4	6.1	-4.2%	York	72.5	73.7	1.8%
Dauphin	42.1	44.2	4.8%	Monroe	29.1	28.9	-0.7%	Out of State	5.2	1.7	-67.2%
Delaware	78.6	81.6	3.8%	Montgomery	141.9	148.3	4.5%	TOTAL	1,943.2	1,998.6	2.9%

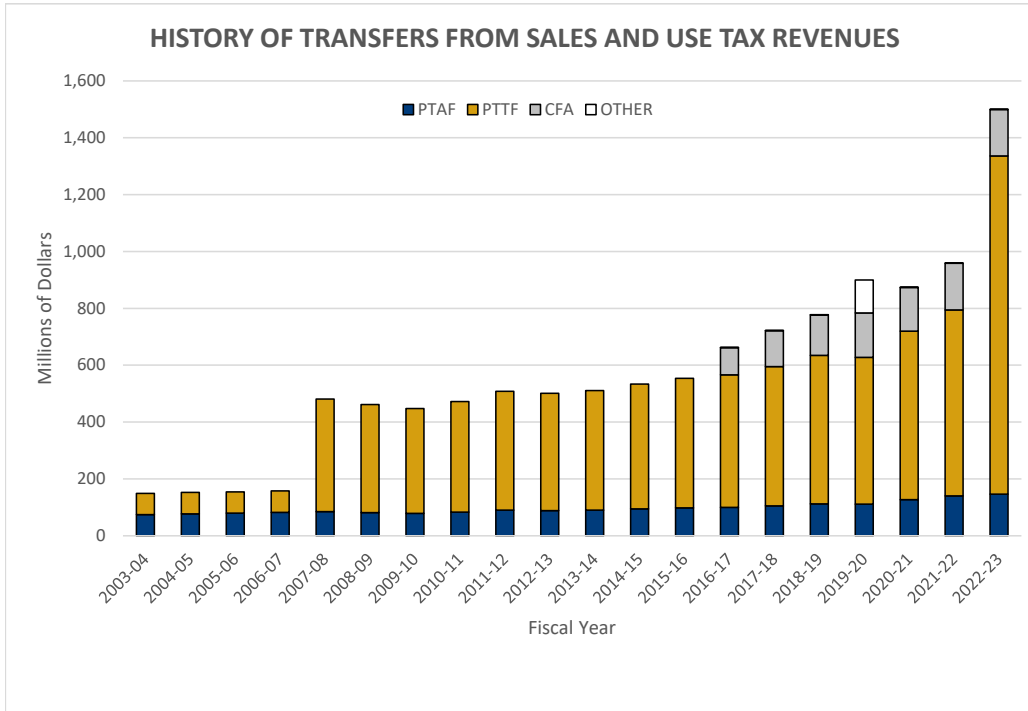
NOTES

The county data represent sales and use tax collections by county of vehicle registration. These data are based on remittances processed during the fiscal year beginning on July 1 and ending on June 30. Details may not add to totals due to rounding. Growth rates are calculated on unrounded figures.

The data for Allegheny and Philadelphia counties do not represent collections from sales subject to local sales and use tax.

SALES AND USE TAX

TRANSFERS (\$M)



FISCAL YEAR	PTAF	PTTF	CFA	OTHER
2003-04	74.4	75.0	0.0	0.0
2004-05	77.3	75.0	0.0	0.0
2005-06	79.6	75.0	0.0	0.0
2006-07	82.5	75.0	0.0	0.0
2007-08	85.2	396.0	0.0	0.0
2008-09	81.8	380.0	0.0	0.0
2009-10	79.3	368.4	0.0	0.0
2010-11	83.7	388.8	0.0	0.0
2011-12	90.0	418.3	0.0	0.0
2012-13	88.8	412.4	0.0	0.0
2013-14	90.5	420.5	0.0	0.0
2014-15	94.6	439.5	0.0	0.0
2015-16	98.1	455.8	0.0	0.0
2016-17	100.3	465.9	95.3	0.7
2017-18	105.4	489.8	126.2	0.3
2018-19	112.4	522.3	142.0	0.5
2019-20	111.1	516.2	156.6	116.0
2020-21	127.4	592.0	154.1	0.7
2021-22	140.7	653.6	164.1	0.7
2022-23	146.6	1,189.3	163.7	0.7

PTAF: The Public Transportation Assistance Fund receives a 0.947 percent monthly transfer from Sales and Use Tax revenue.

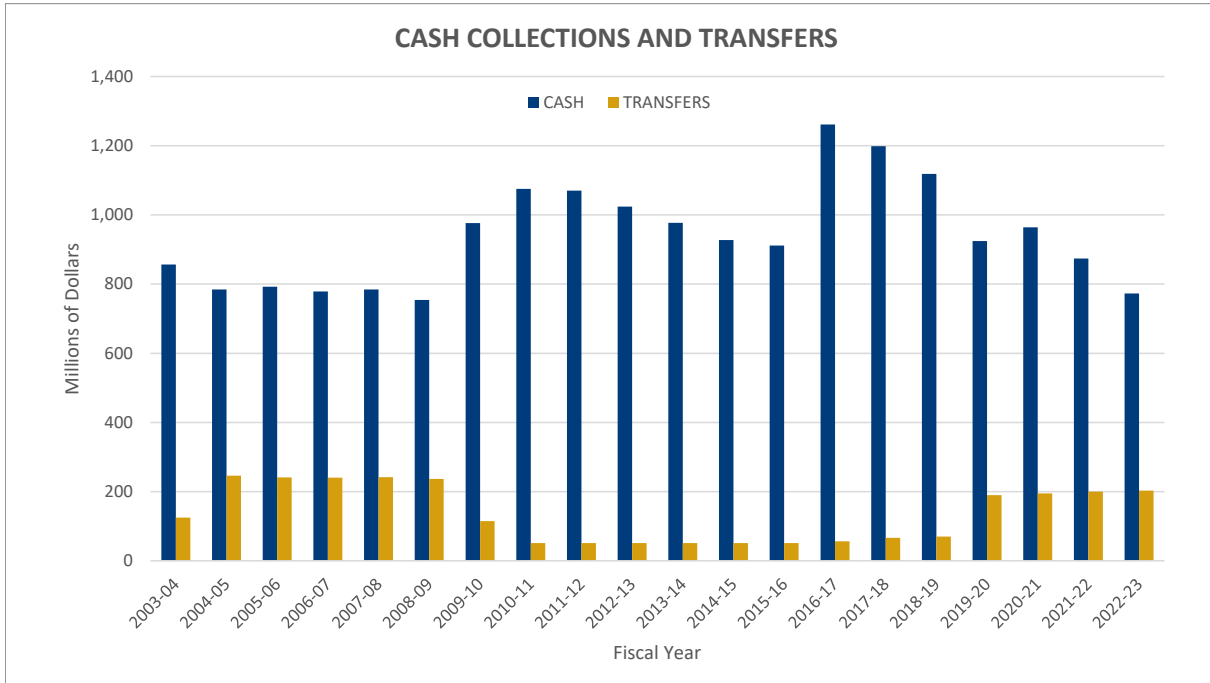
PTTF: Beginning July 1, 2007, the Public Transportation Trust Fund receives a 4.4 percent transfer from Sales and Use Tax revenue. Previously, 1.22 percent of sales and use tax revenues were transferred to the Supplemental Public Transportation Account (SPTA). Annual transfers to the SPTA were capped at \$75 million per fiscal year. First effective for FY 2022-23, Act 83-2013 provides for an additional transfer of revenue from motor vehicle sales tax receipts to the PTF, equal to the greater of the ratio of \$450 million to FY 2020-21 motor vehicle sales tax receipts multiplied by current year sales tax receipts, or \$450 million.

CFA: Sales and Use Tax revenues are transferred to the Commonwealth Financing Authority for payment of principal and interest obligations due each fiscal year. The transfers are authorized under Act 85-2016, beginning July 1, 2016.

OTHER: Sales and use tax revenues are transferred under Act 151-2016 for Transit Revitalization Investment Districts; and for FY 2019-20 only, revenues were transferred under Act 2017-43 to the Tobacco Revenue Bond Debt Service Account.

CIGARETTE TAX

CASH COLLECTIONS AND TRANSFERS (\$M)



FISCAL YEAR	CASH	TRANSFERS
2003-04	856.4	125.0
2004-05	784.4	246.4
2005-06	792.1	241.4
2006-07	778.6	240.2
2007-08	784.1	242.0
2008-09	754.2	236.4
2009-10	976.1	114.9
2010-11	1,075.4	51.2
2011-12	1,069.9	51.2
2012-13	1,024.1	51.2
2013-14	976.9	51.2
2014-15	927.2	51.2
2015-16	911.5	51.2
2016-17	1,261.6	56.2
2017-18	1,198.3	66.8
2018-19	1,118.8	70.1
2019-20	924.3	189.7
2020-21	964.2	195.3
2021-22	874.1	199.8
2022-23	772.9	202.6

TAX RATE (PER CIGARETTE): For 2016 to the present, the tax rate per cigarette is \$0.1300. The prior rate from 2009 through 2016 was \$0.0800 per cigarette.

TRANSFERS

HEALTHCARE PROVIDER RETENTION ACCOUNT: January 2004 through October 2009 - 18.52% of receipts

CHILDREN'S HEALTH INSURANCE PROGRAM (CHIP): 2002-03 through present - \$30.73M per fiscal year

AGRICULTURAL CONSERVATION EASEMENT PURCHASE (ACEP) FUND: 2016-17 through present - \$25.485M per fiscal year; 2002-03 through 2015-16 - \$20.485M per year

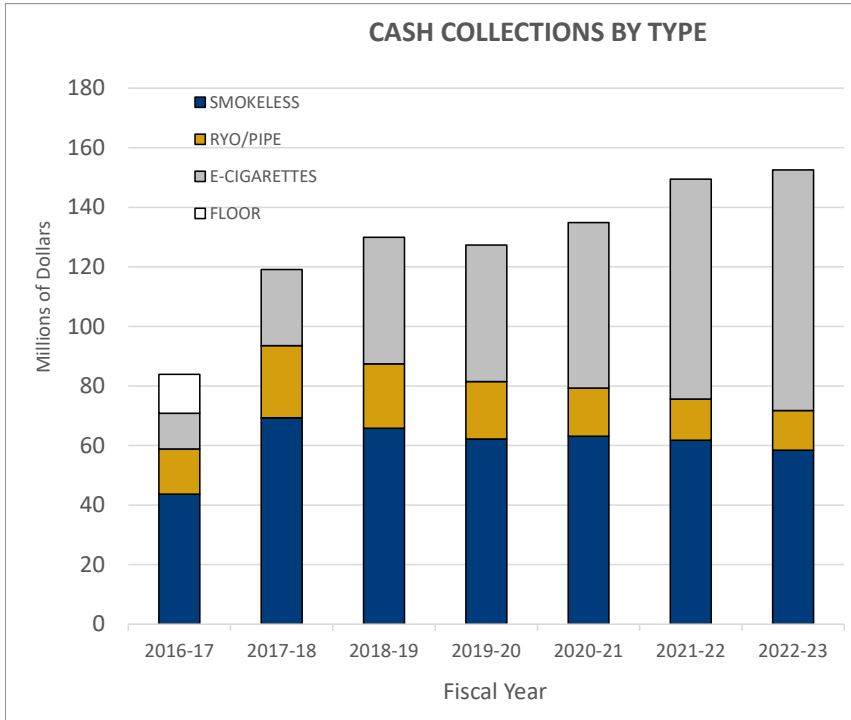
LOCAL CIGARETTE TAX FUND: 2016-17 through present - If prior year deposits into the Local Cigarette Tax Fund fall below \$58 million, the General Fund will transfer the difference between \$58 million and actual deposits to the Local Cigarette Tax Fund.

TOBACCO REVENUE BOND DEBT SERVICE ACCOUNT: 2019-20 through 2022-23 - \$115.34M was transferred to the Tobacco Settlement Fund.



OTHER TOBACCO PRODUCTS TAX

CASH COLLECTIONS BY PRODUCT TYPE (\$M)



FISCAL YEAR	SMOKELESS	RYO/PIPE	E-CIGARETTES	FLOOR	TOTAL
2016-17	43.6	15.2	12.0	13.1	83.9
2017-18	69.3	24.2	25.6	0.0	119.1
2018-19	65.8	21.6	42.5	0.0	129.9
2019-20	62.2	19.3	45.8	0.0	127.3
2020-21	63.1	16.1	55.6	0.0	134.9
2021-22	61.8	13.8	73.8	0.0	149.4
2022-23	58.5	13.3	80.8	0.0	152.6

	SMOKELESS	RYO/PIPE	E-CIGARETTES	TOTAL
AVG ANNUAL GROWTH	-3.4%	-11.3%	25.9%	5.1%

TAXABLE PRODUCTS

Chewing Tobacco	Dry Snuff	Snuff
E-cigarettes	Snuff Flour	Pipe Tobacco
RYO Tobacco	Plug & Twist Tobacco	Periques
Liquids for use in E-cigarettes	Ready Rubbed Tobacco	Any other type of smoking or
Granulated Tobacco	Cavendish	chewing tobacco
Plug Cut Tobacco	Crimp Cut Tobacco	

RYO, CHEWING TOBACCO, SNUFF, AND PIPE TOBACCO

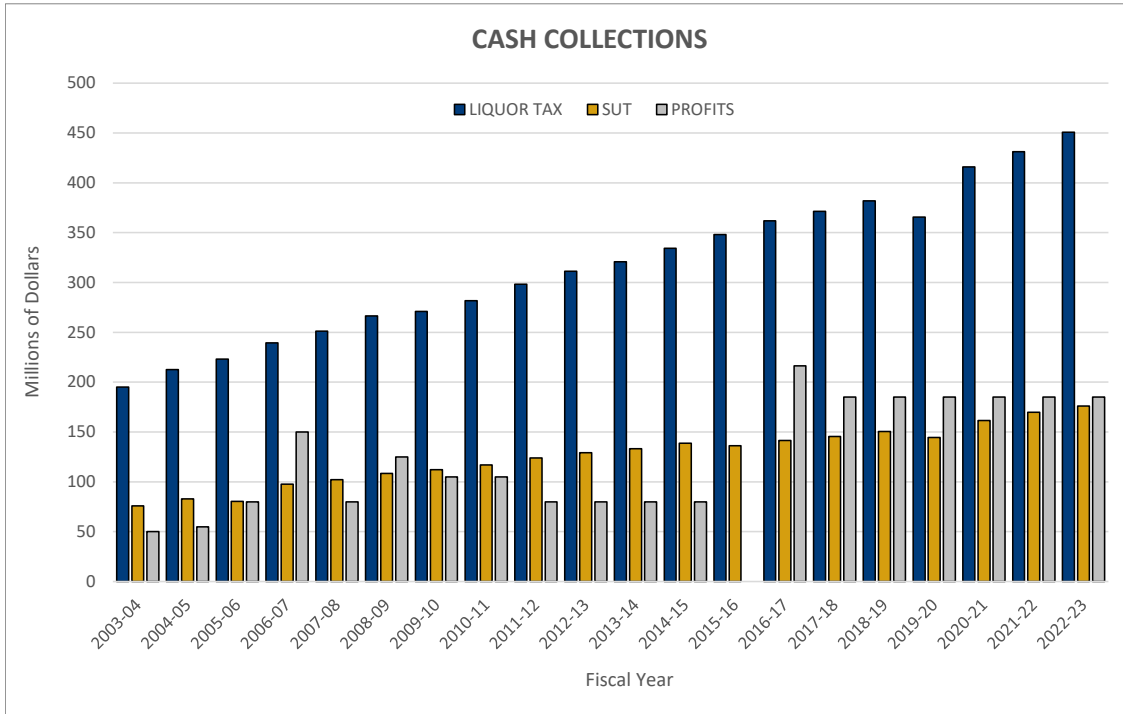
The tax is 55 cents (\$0.55) per ounce, with a minimum tax per package of 66 cents (\$0.66). For example, if the retailer purchases 100 ounces of tobacco in two-ounce packages, the tax due would be \$55. If the same quantity is purchased in one-ounce packages, the tax due would be \$66.

E-CIGARETTES / VAPOR PRODUCTS

The tax rate is 40 percent of the purchase price from the wholesaler on liquids designed for use in E-cigarettes or any component sold in the same packaging as a ready-to-use E-cigarette.

LIQUOR TAX & RELATED COLLECTIONS

CASH COLLECTIONS (\$M)



FISCAL YEAR	LIQUOR TAX	SUT	PROFITS
2003-04	195.2	75.9	50.0
2004-05	212.5	83.0	54.9
2005-06	223.0	80.5	80.0
2006-07	239.5	97.6	150.0
2007-08	251.1	102.3	80.0
2008-09	266.5	108.5	125.0
2009-10	271.0	112.1	105.0
2010-11	281.7	117.0	105.0
2011-12	298.1	123.9	80.0
2012-13	311.2	129.2	80.0
2013-14	320.9	133.2	80.0
2014-15	334.4	138.7	80.0
2015-16	348.1	136.1	0.0
2016-17	361.9	141.4	216.4
2017-18	371.5	145.4	185.1
2018-19	381.9	150.4	185.1
2019-20	365.7	144.5	185.1
2020-21	415.8	161.6	185.1
2021-22	431.3	169.7	185.1
2022-23	450.8	176.0	185.1

	LIQUOR TAX	SUT	PROFITS
AVG ANNUAL GROWTH	4.5%	4.5%	7.1%

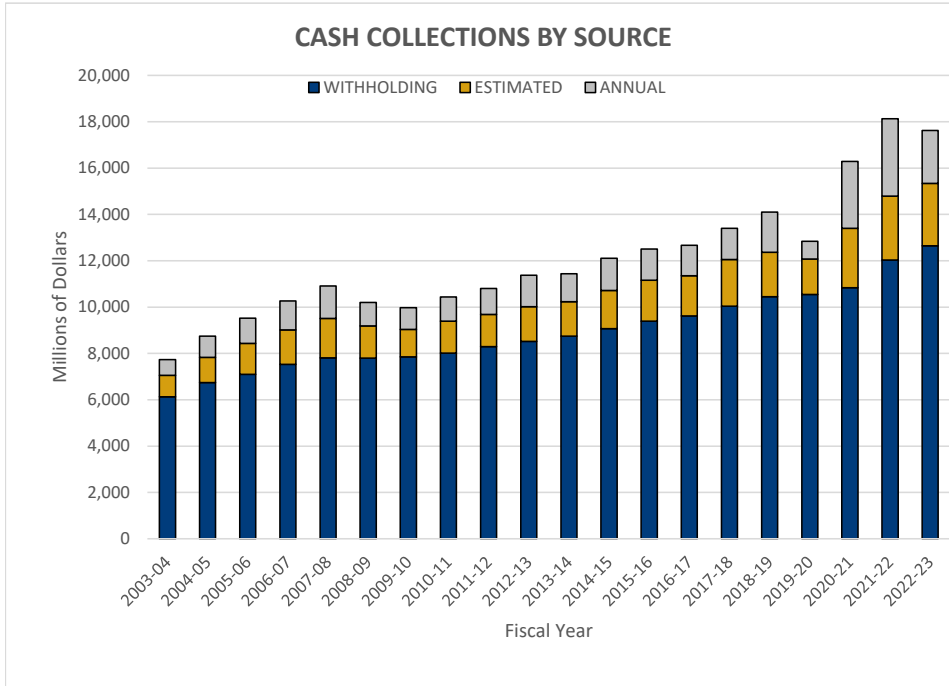
IMPOSITION OF TAX

The distribution of liquor is a state enterprise under the auspices of the Pennsylvania Liquor Control Board (LCB). All liquors sold by the LCB are subject to this 18 percent tax, which is calculated on the price paid by the consumer including mark-up, handling charge, and federal tax. The first sale of liquor also is subject to the sales and use tax at the time of purchase.

The profits of Pennsylvania liquor stores are transferred by LCB to the General Fund. The amount is annually determined by the LCB, subject to the approval of the Governor.

PERSONAL INCOME TAX

CASH COLLECTIONS BY SOURCE (\$M)



FISCAL YEAR	WITHHOLDING	ESTIMATED	ANNUAL	TOTAL
2003-04	6,124.5	928.4	680.9	7,105.9
2004-05	6,737.6	1,092.6	916.6	7,733.8
2005-06	7,094.4	1,337.1	1,092.7	8,746.8
2006-07	7,528.7	1,484.8	1,248.1	9,524.1
2007-08	7,810.9	1,695.9	1,400.9	10,261.6
2008-09	7,798.6	1,392.1	1,007.9	10,907.7
2009-10	7,851.7	1,186.0	931.1	10,198.6
2010-11	8,013.5	1,380.5	1,041.7	9,968.7
2011-12	8,296.3	1,381.9	1,122.3	10,435.7
2012-13	8,522.9	1,493.6	1,354.7	10,800.5
2013-14	8,743.8	1,493.3	1,200.1	11,371.2
2014-15	9,071.7	1,641.7	1,394.0	11,437.3
2015-16	9,391.0	1,773.1	1,341.9	12,107.4
2016-17	9,614.5	1,735.7	1,314.3	12,506.0
2017-18	10,036.5	2,019.9	1,342.6	12,664.4
2018-19	10,443.9	1,922.4	1,729.2	13,399.0
2019-20	10,542.8	1,528.6	763.7	12,835.0
2020-21	10,838.0	2,559.3	2,886.1	16,283.4
2021-22	12,026.2	2,760.4	3,339.0	18,125.7
2022-23	12,643.8	2,690.8	2,293.5	17,628.1

TAX RATES

1993 TO 2003	2.80%
2004 TO PRESENT	3.07%

	WITHHOLDING	ESTIMATED	ANNUAL	TOTAL
AVG ANNUAL GROWTH	3.9%	5.8%	6.6%	4.9%
% OF COLLECTIONS	76.5%	14.3%	12.1%	100.0%

NOTES

Personal income tax revenues consist of employer withholding, quarterly estimated payments, and annual payments.

The April 2020 due date for tax year 2019 annual payments and the April 2020 and June 2020 due dates for tax year 2020 estimated payments were extended to July 2020 due to the COVID-19 pandemic. As a result, a portion of the revenue from these sources was shifted from fiscal year 2019-20 to fiscal year 2020-21. The April 2021 due date for tax year 2020 annual payments was also extended to May 2021. This change did not cause revenue to be shifted to a different fiscal year.



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PERSONAL INCOME TAX - EMPLOYER WITHHOLDING

GROSS REMITTANCES BY NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (\$M)

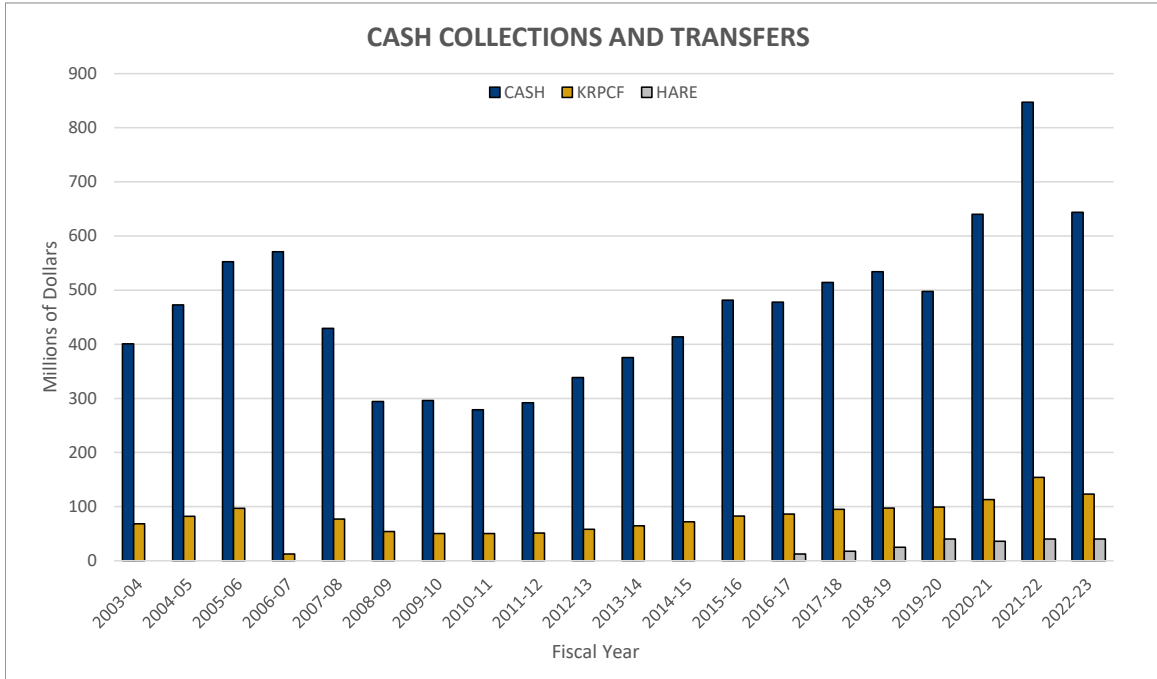
NAICS	BUSINESS TYPE	2020-21	2021-22	2022-23	GROWTH	
					2021-22	2022-23
11	Agriculture	34.0	37.5	39.6	10.1%	5.7%
21	Mining	68.1	81.9	102.0	20.2%	24.6%
22	Utilities	112.1	110.9	111.3	-1.0%	0.3%
23	Construction	553.0	605.9	624.4	9.6%	3.1%
31-33	Manufacturing	1,301.3	1,407.6	1,462.2	8.2%	3.9%
42	Wholesale Trade	626.9	696.8	745.0	11.1%	6.9%
44-45	Retail Trade	839.6	937.1	988.2	11.6%	5.5%
48-49	Transportation and Warehousing	412.5	448.1	476.8	8.6%	6.4%
51	Information	314.3	347.7	335.7	10.6%	-3.5%
52	Finance and Insurance	981.3	1,029.1	1,044.2	4.9%	1.5%
53	Real Estate, Rental, and Leasing	148.6	165.3	179.0	11.2%	8.3%
54	Professional, Scientific and Technical Services	1,180.0	1,311.9	1,401.8	11.2%	6.8%
55	Management of Companies and Enterprises	194.0	202.6	203.8	4.4%	0.6%
56	Admin. Support and Waste Mgmt. and Remediation Services	425.3	501.8	531.1	18.0%	5.8%
61	Educational Services	928.8	964.4	1,001.3	3.8%	3.8%
62	Health Care and Social Assistance	1,649.3	1,757.2	1,899.9	6.5%	8.1%
71	Arts, Entertainment and Recreation Services	87.9	117.1	137.6	33.1%	17.5%
72	Accommodation and Food Services	196.9	267.6	300.2	36.0%	12.2%
81	Other Services	335.8	374.1	408.0	11.4%	9.1%
GOVERNMENT		617.0	617.7	639.9	0.1%	3.6%
UNCLASSIFIED		57.8	69.1	82.0	19.5%	18.7%
GRAND TOTAL		11,064.8	12,051.4	12,713.9	8.9%	5.5%

NOTES

The employer withholding data presented above are reported using the 2022 NAICS definitions for all fiscal years. These data are organized by the major industrial activity of the employer. These data are based on remittances made with tax returns processed during the fiscal year beginning on July 1 and ending on June 30. Details may not add to totals due to rounding. Growth rates are calculated on unrounded figures.

REALTY TRANSFER TAX

CASH COLLECTIONS AND TRANSFERS (\$M)



FISCAL YEAR	CASH	KRPCF	HARE
2003-04	400.6	68.5	0.0
2004-05	472.5	81.9	0.0
2005-06	552.5	96.9	0.0
2006-07	571.0	12.4	0.0
2007-08	429.5	77.2	0.0
2008-09	294.5	54.0	0.0
2009-10	296.0	50.4	0.0
2010-11	279.2	50.2	0.0
2011-12	292.2	51.2	0.0
2012-13	338.7	58.3	0.0
2013-14	375.4	64.8	0.0
2014-15	413.8	71.8	0.0
2015-16	481.7	82.7	0.0
2016-17	478.0	86.4	12.7
2017-18	514.4	95.1	17.4
2018-19	534.0	97.3	25.0
2019-20	497.8	99.0	40.0
2020-21	640.2	113.0	36.2
2021-22	847.1	154.2	40.0
2022-23	643.8	123.3	40.0

	CASH	KRPCF	HARE
AVG ANNUAL GROWTH	2.5%	3.1%	21.1%

TRANSFERS

KEYSTONE RECREATION, PARK, AND CONSERVATION FUND

	% OF RECEIPTS
7/1994 THROUGH 12/2001	15.0%
1/2002 THROUGH 6/2002	10.0%
7/2002 THROUGH 6/2003	7.5%
7/2003 THROUGH 6/2006	15.0%
7/2006 THROUGH 6/2007	2.1%
7/2007 THROUGH PRESENT	15.0%

PA HOUSING AFFORDABILITY AND REHABILITATION ENHANCEMENT FUND

The transfer amount is to be the lesser of 40% of the difference between the total dollar amount of the realty transfer tax collected in the prior fiscal year and the total dollar amount of the realty transfer tax official estimate for fiscal year 14-15 (\$447.5 million) or an amount according to the following:

FISCAL YEAR	TRANSFER MINIMUM
2016-17 to 2018-19	\$25 million
2019-20 to 2022-23	\$40 million



REALTY TRANSFER TAX

GROSS COLLECTIONS BY COUNTY (\$K)

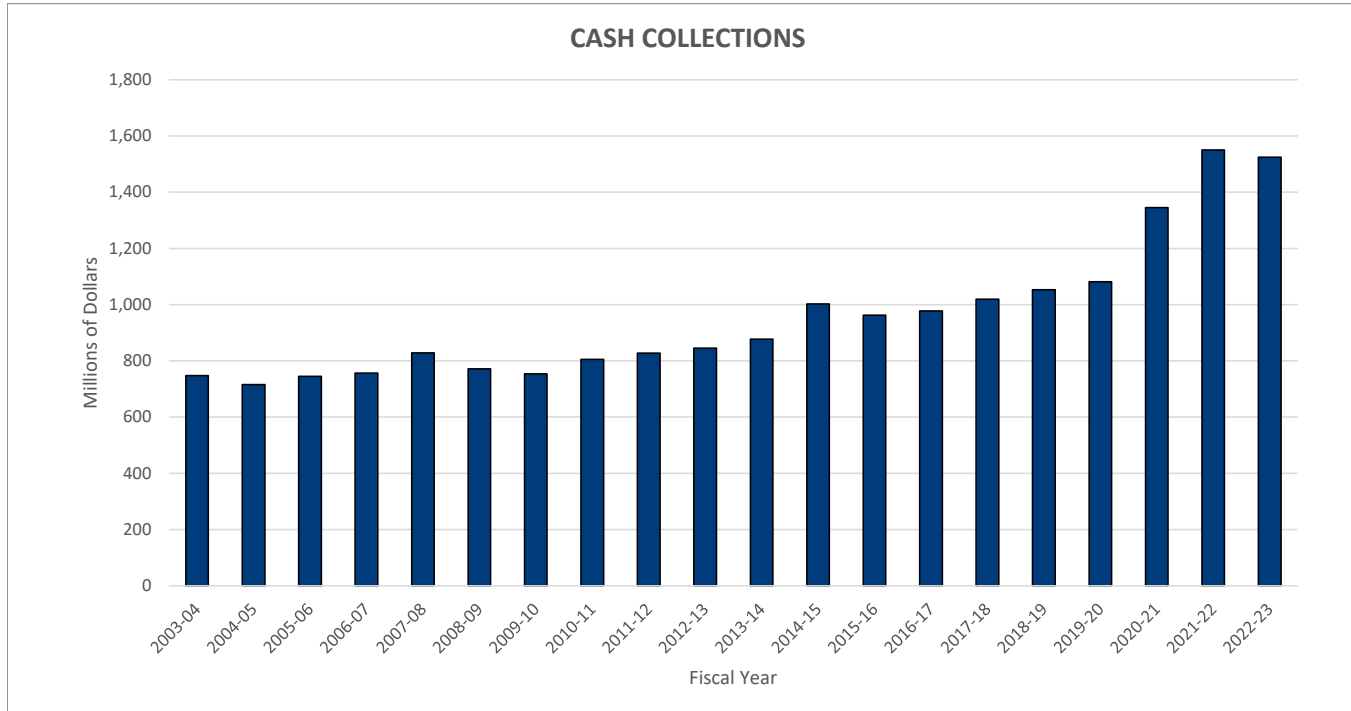
COUNTY	2021-22	2022-23	GROWTH	COUNTY	2021-22	2022-23	GROWTH	COUNTY	2021-22	2022-23	GROWTH
Adams	7,889.5	6,698.6	-15.1%	Elk	874.9	1,559.6	78.3%	Montour	1,028.3	957.4	-6.9%
Allegheny	84,628.7	74,429.7	-12.1%	Erie	11,355.2	9,377.9	-17.4%	Northampton	29,217.9	22,171.2	-24.1%
Armstrong	1,707.8	1,519.2	-11.0%	Fayette	3,389.5	3,058.1	-9.8%	Northumberland	3,074.3	2,819.2	-8.3%
Beaver	8,603.9	6,485.3	-24.6%	Forest	296.8	167.3	-43.6%	Perry	1,951.6	1,961.8	0.5%
Bedford	1,459.2	1,576.2	8.0%	Franklin	10,862.0	7,306.8	-32.7%	Philadelphia	163,883.8	107,692.9	-34.3%
Berks	27,431.2	21,630.6	-21.1%	Fulton	807.5	434.7	-46.2%	Pike	7,788.8	6,095.4	-21.7%
Blair	3,464.2	4,918.6	42.0%	Greene	1,229.0	1,849.9	50.5%	Potter	703.5	987.5	40.4%
Bradford	2,081.2	2,196.3	5.5%	Huntingdon	1,503.1	1,576.2	4.9%	Schuylkill	6,979.7	5,477.1	-21.5%
Bucks	72,746.8	56,285.0	-22.6%	Indiana	2,196.4	1,904.9	-13.3%	Snyder	2,049.3	1,625.1	-20.7%
Butler	16,347.9	14,660.6	-10.3%	Jefferson	1,465.2	1,853.1	26.5%	Somerset	3,949.4	2,379.4	-39.8%
Cambria	3,194.5	2,833.9	-11.3%	Juniata	894.3	983.0	9.9%	Sullivan	502.9	412.0	-18.1%
Cameron	180.5	312.9	73.4%	Lackawanna	13,265.4	11,495.0	-13.3%	Susquehanna	1,868.6	2,015.8	7.9%
Carbon	6,081.4	4,228.3	-30.5%	Lancaster	40,506.8	33,264.1	-17.9%	Tioga	1,805.5	1,600.1	-11.4%
Centre	9,778.1	9,027.3	-7.7%	Lawrence	2,925.1	2,482.0	-15.1%	Union	2,546.8	2,087.1	-18.0%
Chester	75,000.5	51,432.4	-31.4%	Lebanon	10,984.6	7,561.6	-31.2%	Venango	2,114.6	1,127.7	-46.7%
Clarion	1,279.1	942.9	-26.3%	Lehigh	31,210.2	28,089.2	-10.0%	Warren	2,063.6	986.4	-52.2%
Clearfield	2,893.8	2,175.2	-24.8%	Luzerne	17,194.4	14,719.9	-14.4%	Washington	14,868.6	13,476.0	-9.4%
Clinton	1,461.1	1,408.7	-3.6%	Lycoming	5,018.6	5,403.3	7.7%	Wayne	4,907.4	3,929.4	-19.9%
Columbia	3,052.6	2,775.0	-9.1%	McKean	1,115.1	1,499.4	34.5%	Westmoreland	16,732.5	13,616.3	-18.6%
Crawford	2,979.6	2,985.1	0.2%	Mercer	4,106.5	3,631.2	-11.6%	Wyoming	1,237.0	996.7	-19.4%
Cumberland	28,475.1	18,312.7	-35.7%	Mifflin	1,540.9	1,451.1	-5.8%	York	33,152.5	27,811.3	-16.1%
Dauphin	20,536.1	16,910.9	-17.7%	Monroe	17,997.6	14,509.4	-19.4%	TOTAL	1,029,401.0	802,974.1	-22.0%
Delaware	54,368.7	40,090.2	-26.3%	Montgomery	110,594.2	84,735.1	-23.4%				

NOTE

These data are not directly comparable to Treasury deposits. Amounts are based on remittances made by the Recorder of Deeds for each county and directly by taxpayers which are processed during the fiscal year beginning on July 1 and ending on June 30. The timeliness of data availability also impacts the figures in this table. [\[7\]](#)

INHERITANCE AND ESTATE TAX

CASH COLLECTIONS (\$M)



FISCAL YEAR	CASH
2003-04	747.6
2004-05	716.1
2005-06	745.2
2006-07	756.6
2007-08	828.6
2008-09	772.2
2009-10	753.8
2010-11	805.2
2011-12	827.7
2012-13	845.3
2013-14	877.4
2014-15	1,002.3
2015-16	962.2
2016-17	977.9
2017-18	1,019.3
2018-19	1,053.6
2019-20	1,082.0
2020-21	1,345.5
2021-22	1,550.4
2022-23	1,524.4

AVG ANNUAL GROWTH 3.8%

TAX RATES

TRANSFER TYPE	7/1/2000 TO PRESENT
SPOUSAL	0.0%
LINEAL	4.5%
SIBLING	12.0%
COLLATERAL	15.0%

NOTE

The federal credit upon which the Pennsylvania estate tax is based was phased out between 2002 and 2005. Once the credit was completely phased out, the Pennsylvania estate tax was effectively eliminated. As a result of the American Taxpayer Relief Act of 2012, the federal credit is not scheduled to return.

INHERITANCE AND ESTATE TAX

GROSS COLLECTIONS BY COUNTY (\$M)

COUNTY	2021-22	2022-23	GROWTH	COUNTY	2021-22	2022-23	GROWTH	COUNTY	2021-22	2022-23	GROWTH
Adams	9.0	10.8	20.0%	Elk	1.7	2.8	59.7%	Montour	2.7	2.4	-12.7%
Allegheny	181.8	173.7	-4.4%	Erie	23.4	25.2	7.3%	Northampton	35.0	36.9	5.5%
Armstrong	6.7	6.9	4.1%	Fayette	9.1	14.3	56.5%	Northumberland	9.7	7.8	-19.8%
Beaver	16.2	15.1	-6.9%	Forest	0.3	0.3	-3.0%	Perry	3.7	3.1	-16.9%
Bedford	4.3	4.7	10.7%	Franklin	15.9	16.8	5.5%	Philadelphia	102.1	107.2	5.0%
Berks	59.6	39.2	-34.3%	Fulton	1.8	0.7	-59.8%	Pike	5.1	6.2	21.2%
Blair	8.4	8.4	-0.7%	Greene	2.1	4.7	125.3%	Potter	1.1	1.4	24.4%
Bradford	5.3	7.1	32.5%	Huntingdon	2.4	3.0	26.1%	Schuylkill	12.4	11.5	-7.2%
Bucks	95.4	102.3	7.3%	Indiana	8.7	6.5	-25.4%	Snyder	2.8	3.0	9.3%
Butler	18.3	25.3	38.4%	Jefferson	3.6	3.7	1.8%	Somerset	8.9	6.3	-28.7%
Cambria	11.5	9.5	-17.0%	Juniata	1.7	2.0	11.8%	Sullivan	0.8	1.0	35.4%
Cameron	0.2	0.4	93.7%	Lackawanna	18.5	22.6	21.9%	Susquehanna	5.7	5.5	-3.6%
Carbon	5.6	7.6	35.2%	Lancaster	71.2	69.9	-1.8%	Tioga	3.9	4.3	9.4%
Centre	17.1	14.4	-15.7%	Lawrence	7.0	7.5	7.4%	Union	4.8	3.7	-22.4%
Chester	72.5	83.9	15.8%	Lebanon	12.4	15.2	23.0%	Venango	4.3	4.8	10.9%
Clarion	3.1	3.4	10.8%	Lehigh	44.3	40.5	-8.7%	Warren	5.1	3.9	-23.3%
Clearfield	7.7	7.0	-8.2%	Luzerne	36.0	36.4	1.2%	Washington	24.1	23.7	-1.9%
Clinton	2.2	2.7	21.6%	Lycoming	10.4	15.3	47.8%	Wayne	4.9	4.9	-0.5%
Columbia	5.4	6.1	11.7%	McKean	2.9	3.6	21.5%	Westmoreland	39.4	39.5	0.3%
Crawford	5.2	5.3	2.1%	Mercer	12.7	9.9	-22.7%	Wyoming	4.7	3.0	-37.4%
Cumberland	28.3	28.4	0.3%	Mifflin	2.7	3.3	19.4%	York	47.0	40.6	-13.5%
Dauphin	28.1	31.9	13.6%	Monroe	11.1	12.9	16.7%	Unclassified	8.8	10.7	21.1%
Delaware	91.2	82.5	-9.5%	Montgomery	199.4	199.8	0.2%	Total	1,519.8	1,525.1	0.3%

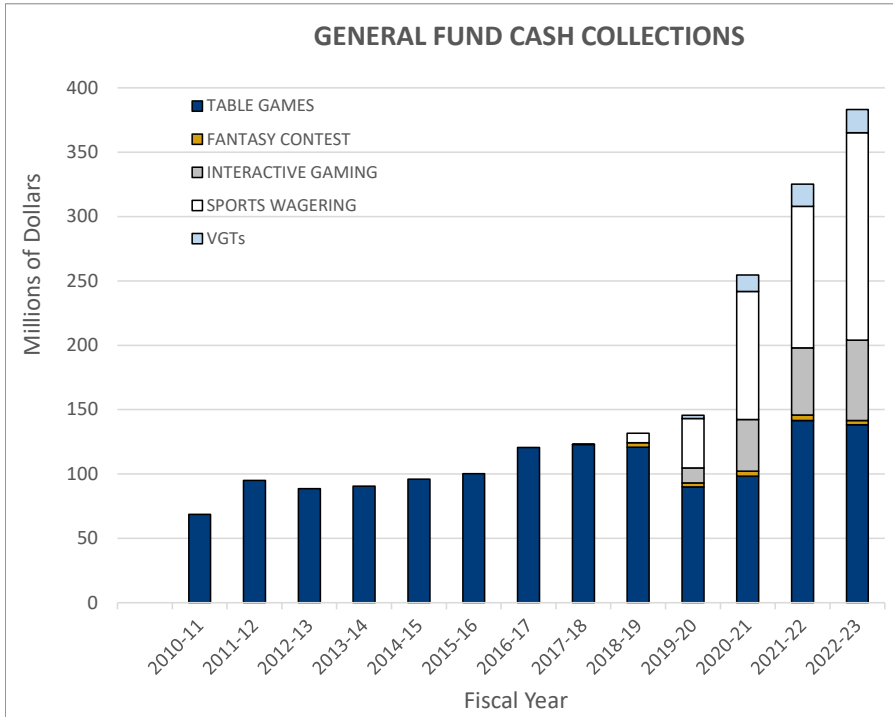
NOTES

These data are not directly comparable to Treasury deposits. Amounts are based on remittances made by the Register of Wills for each county and directly by taxpayers which are processed during the fiscal year beginning on July 1 and ending on June 30. The timeliness of data availability also impacts the figures in this table.

The unclassified category includes out of state and unidentified Inheritance and Estate Tax collections.

GAMING TAXES

CASH COLLECTIONS BY TYPE (\$M)



FISCAL YEAR	TABLE GAMES	FANTASY CONTEST	INTERACTIVE GAMING	SPORTS WAGERING	VGTs	TOTAL
2010-11	68.7	NA	NA	NA	NA	68.7
2011-12	95.0	NA	NA	NA	NA	95.0
2012-13	88.7	NA	NA	NA	NA	88.7
2013-14	90.5	NA	NA	NA	NA	90.5
2014-15	95.9	NA	NA	NA	NA	95.9
2015-16	100.2	NA	NA	NA	NA	100.2
2016-17	120.6	NA	NA	NA	NA	120.6
2017-18	122.9	0.2	0.0	0.0	0.0	123.1
2018-19	120.9	3.5	0.0	7.3	0.0	131.7
2019-20	89.9	3.2	11.6	38.3	2.5	145.5
2020-21	98.3	4.0	40.0	99.6	12.8	254.6
2021-22	141.6	4.2	52.2	109.9	17.4	325.2
2022-23	138.3	3.2	62.6	161.0	18.1	383.2

TRANSFERS

DEPARTMENT OF DRUG AND ALCOHOL PROGRAM: 0.2% is transferred from Fantasy Contest, Interactive Gaming, and Sports Wagering taxes.

COMPULSIVE & PROBLEM GAMBLING TREATMENT FUND: 0.2% is transferred from Interactive Gaming, Sports Wagering, and VGT taxes.

SPORTS TOURISM AND MARKETING ACCOUNT: For Fiscal Year 2022-23, 5% or \$2.5 million, whichever is greater, not to exceed \$5 million, is transferred from Sports Wagering tax.

NOTES

Collections above represent General Fund money only, and do not include taxes remitted to local governments or other commonwealth funds.

Tax from VGTs is deposited into the General Fund as a transfer. The tax is initially deposited in the Video Gaming Fund, and on the last day of each fiscal year, the tax, less the amount earmarked for the Compulsive and Problem Gambling Treatment Fund, is transferred to the General Fund.

TAX RATES

TABLE GAMES: 12% + 2% surcharge, with an additional 34% from table games played on fully automated electronic gaming tables

FANTASY CONTEST: 15% of fantasy contest adjusted revenue

INTERACTIVE GAMING & MULTI-USE GAMING DEVICE: 14% of gross revenue from games simulating table games; 52% on multi-use games simulating slot machines

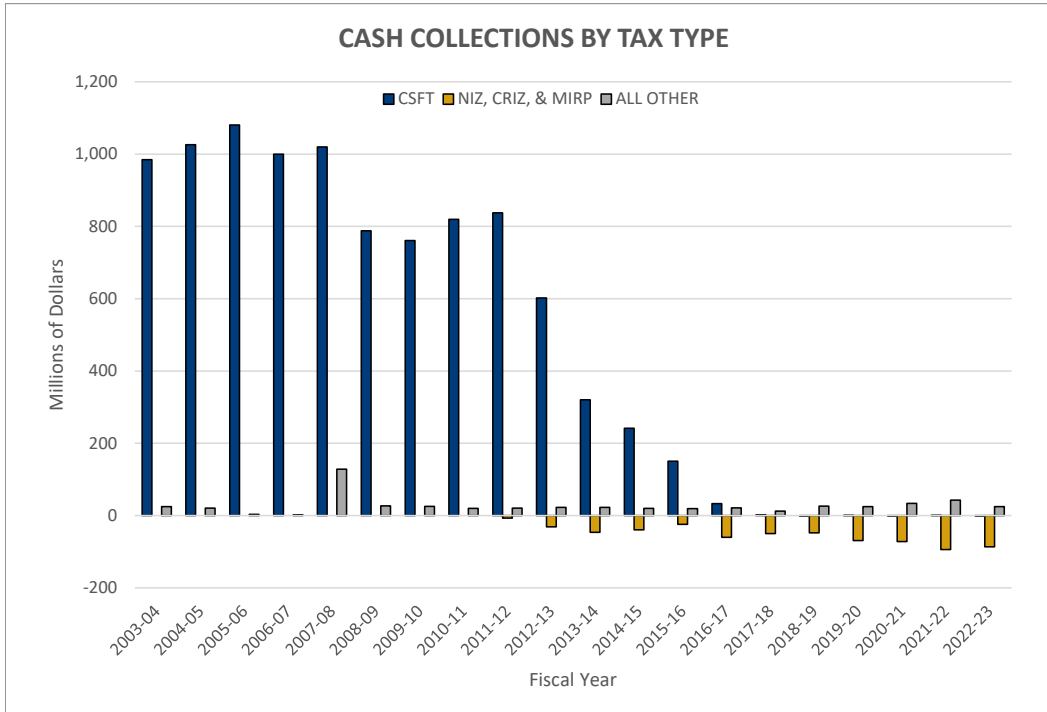
SPORTS WAGERING: 34% of gross sports wagering

VIDEO GAMING TERMINALS (VGTs): 42% of gross terminal revenue



MINOR & REPEALED TAXES

CASH COLLECTIONS BY TYPE (\$M)



FISCAL YEAR	CSFT	NIZ, CRIZ, & MIRP	ALL OTHER	TOTAL
2003-04	984.3	0.0	25.0	1,009.3
2004-05	1,025.9	0.0	20.7	1,046.6
2005-06	1,080.9	0.0	3.2	1,084.1
2006-07	1,000.0	0.0	1.9	1,001.8
2007-08	1,019.9	0.0	128.2	1,148.2
2008-09	787.7	0.0	26.9	814.6
2009-10	761.2	0.0	25.5	786.7
2010-11	819.4	0.0	20.2	839.5
2011-12	837.2	-7.1	20.3	850.5
2012-13	602.2	-31.3	22.6	593.6
2013-14	320.2	-46.2	22.4	296.3
2014-15	241.6	-39.6	20.2	222.2
2015-16	150.6	-24.3	18.9	145.2
2016-17	33.1	-60.0	21.2	-5.8
2017-18	1.8	-49.5	12.3	-35.4
2018-19	-1.3	-47.7	25.9	-23.0
2019-20	0.1	-68.9	24.5	-44.3
2020-21	-0.2	-71.6	33.9	-37.9
2021-22	0.1	-93.8	42.8	-50.9
2022-23	-0.4	-86.7	25.1	-62.0

CAPITAL STOCK & FRANCHISE TAX (CSFT) RATES

TAX YEAR	TAX RATE (MILLS)	TAX YEAR	TAX RATE (MILLS)
1999	10.99	2007	3.89
2000	8.99	2008-2009	2.89
2001	7.49	2012	1.89
2002-2003	7.24	2013	0.89
2004	7.24	2014	0.67
2005	5.99	2015	0.45
2006	4.89	2016	--

COMPONENTS OF MINOR & REPEALED TAXES

- Capital Stock & Franchise Taxes
- Other Selective Business Taxes
- Neighborhood Improvement Zone (NIZ) Transfer
- City Revitalization & Improvement Zone (CRIZ) Transfer
- Military Installation Remediation Program (MIRP) Transfer
- Fireworks Tax
- Wine Excise Tax
- Excess Vehicle Rental Tax
- Tax On Legal Documents
- Tavern Games Tax
- Miscellaneous Tax Clearing Accounts



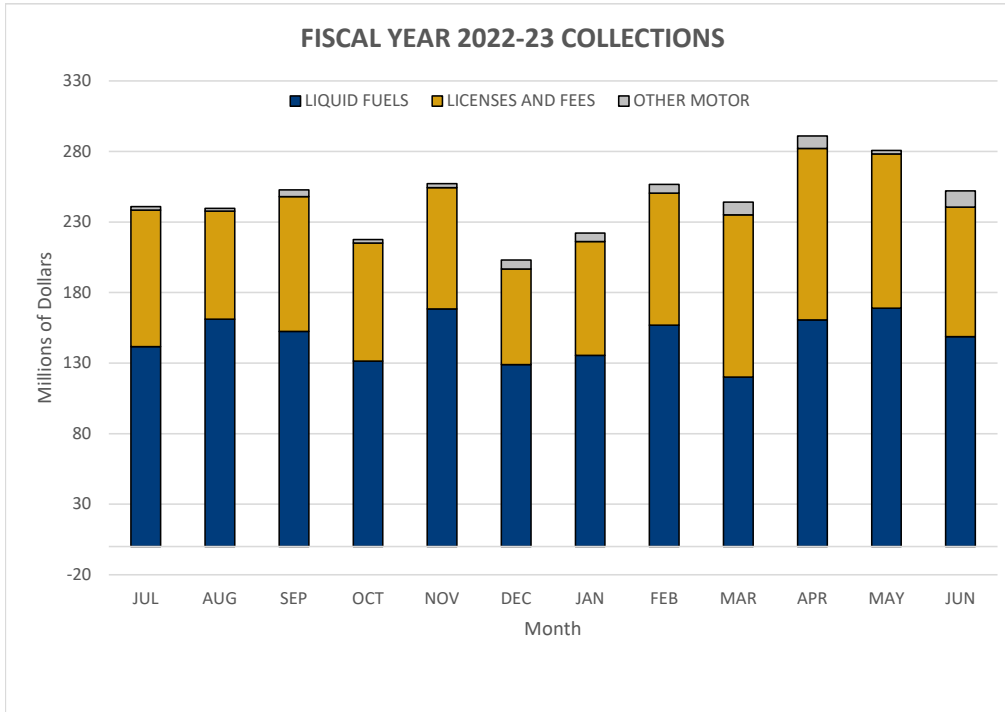
MOTOR LICENSE FUND REVENUE

FISCAL YEAR 2022-23 BY MONTH (\$M)

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Total Motor Fund	240.9	239.7	252.8	217.6	257.2	203.0	222.2	256.7	244.2	291.0	280.8	252.1	2,958.3
Total - Liquid Fuels Tax	141.6	161.2	152.5	131.4	168.4	129.0	135.4	156.9	120.1	160.7	168.9	148.7	1,774.8
Motor Carrier/IFTA	3.2	24.5	10.7	3.6	28.5	11.9	1.6	26.9	7.9	1.7	31.6	6.9	159.0
Alternative Fuels	1.4	1.4	1.4	1.4	1.4	1.5	1.9	1.6	1.3	1.5	1.7	1.5	18.1
Oil Co Franchise	83.5	82.8	73.2	85.2	82.0	74.3	79.1	79.9	68.7	76.0	85.2	83.5	953.3
Act 89 OCFT - Fuels	12.0	12.5	11.3	13.3	12.7	12.2	11.4	11.5	11.1	11.8	12.8	11.9	144.5
Act 89 OCFT - Liquid Fuels	41.6	39.9	55.8	28.0	43.8	29.1	41.3	37.1	31.0	69.7	37.7	44.9	499.8
Minor and Repealed	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total - Licenses & Fees	96.7	76.6	95.4	83.6	85.9	67.7	80.8	93.4	114.9	121.4	109.3	91.9	1,117.8
Special Haul Permt	2.9	3.2	2.9	3.0	2.9	2.8	2.4	2.7	2.6	2.9	3.1	3.0	34.5
Reg. Othr States-IRP	25.5	1.9	20.9	13.3	14.7	14.8	13.2	12.4	19.2	33.7	9.7	0.0	179.2
Operators Licenses	5.5	-1.3	8.7	6.6	5.8	4.4	6.4	5.0	5.7	5.4	3.9	6.5	62.8
Real ID	0.7	1.5	2.1	1.3	1.0	0.9	0.9	1.0	1.0	0.8	0.8	0.9	12.9
Vehic Reg. & Titling	59.4	70.2	60.9	59.6	61.3	44.1	57.8	72.0	85.3	71.6	82.0	104.6	828.8
Misc. Collections	2.7	1.0	0.0	-0.2	0.2	0.6	0.0	0.3	1.2	7.1	9.9	-23.2	-0.4
Total - Other Motor Receipts	2.5	1.9	4.9	2.6	2.9	6.4	6.0	6.3	9.2	8.9	2.5	11.5	65.7
Fines, Pen., & Int.	0.6	-1.5	1.0	-2.0	-1.9	0.4	0.5	0.6	3.1	2.0	-3.6	4.1	3.3
Misc.-Treasury	1.8	3.1	3.8	4.3	4.5	5.8	5.9	5.4	5.7	6.7	5.7	7.3	60.2
Other Miscellaneous	0.1	0.3	0.2	0.3	0.3	0.2	-0.4	0.2	0.3	0.2	0.4	0.2	2.2

MOTOR LICENSE FUND

MONTHLY CASH COLLECTIONS (\$M)



MONTH	LIQUID FUELS	LICENSES AND FEES	OTHER MOTOR
JUL	141.6	96.7	2.5
AUG	161.2	76.6	1.9
SEP	152.5	95.4	4.9
OCT	131.4	83.6	2.6
NOV	168.4	85.9	2.9
DEC	129.0	67.7	6.4
JAN	135.4	80.8	6.0
FEB	156.9	93.4	6.3
MAR	120.1	114.9	9.2
APR	160.7	121.4	8.9
MAY	168.9	109.3	2.5
JUN	148.7	91.9	11.5

LIQUID FUELS TAXES: The non-restricted portions of the oil company franchise tax (OCFT), motor carriers road tax/IFTA, alternative fuels tax, and minor and repealed motor fuel taxes comprise the Liquid Fuels Taxes. The full OCFT rate on gasoline increased from \$0.576 per gallon to \$0.611 per gallon on January 1, 2023. The full OCFT rate on diesel increased from \$0.741 per gallon to \$0.785 per gallon on January 1, 2023.

LICENSES AND FEES: Fees are levied on the registration of motor vehicles and for the issuance of learners' permits, operators' licenses, and transfers of registration. The collection of Real ID fees began in April 2019.

OTHER MOTOR RECEIPTS: Other Motor Receipts include but are not limited to Treasury investment income, the vehicle code fine clearing account, fees for reclaiming abandoned vehicles, fees for right to know requests, fines for fare evasion, and the sale of maps and plans.

MOTOR LICENSE FUND REVENUE

HISTORY - FISCAL YEAR ENDING JUNE 30 (\$M)

	2004	2005	2006	2007	2008	2009	2010	2011	2013	2013
Total Motor Fund	2,085.6	2,156.9	2,265.9	2,290.8	2,667.9	2,556.7	2,641.1	2,521.3	2,414.2	2,416.2
Total - Liquid Fuels Tax	1,113.0	1,159.9	1,226.1	1,255.4	1,236.5	1,163.2	1,183.9	1,218.6	1,224.0	1,223.1
Motor Carrier/IFTA	28.0	32.0	35.9	40.4	38.9	39.7	41.1	43.1	48.7	48.4
Alternative Fuels	0.6	0.7	0.6	0.2	1.1	0.6	0.6	0.6	0.3	1.4
Oil Co Franchise	342.4	381.3	445.2	462.8	447.7	452.8	448.0	455.0	457.9	445.1
Act 89 OCFT - Fuels	--	--	--	--	--	--	--	--	--	--
Act 89 OCFT - Liquid Fuels	--	--	--	--	--	--	--	--	--	--
Minor and Repealed	742.1	745.9	744.3	752.0	748.8	670.1	694.2	720.0	717.1	728.3
Total - Licenses & Fees	843.2	876.9	877.8	870.0	872.1	883.8	857.7	891.6	892.6	892.5
Special Haul Permt	17.7	18.9	19.5	19.9	20.3	19.1	18.4	23.4	28.7	28.0
Reg. Othr States-IRP	66.9	77.8	78.8	72.0	64.0	106.3	80.5	85.4	91.6	87.0
Operators Licenses	60.2	60.1	58.6	57.9	61.4	61.4	60.5	61.5	61.9	61.5
Real ID	--	--	--	--	--	--	--	--	--	--
Vehic Reg. & Titling	667.2	685.3	687.9	684.6	694.3	664.6	668.2	692.4	683.2	687.9
Misc. Collections	31.2	34.9	33.0	35.6	32.1	32.4	30.1	28.9	27.2	28.1
Total - Other Motor Receipts	129.4	120.1	162.0	165.4	559.4	509.7	599.5	411.1	297.6	300.6
Fines, Pen., & Int.	32.4	33.9	34.1	31.7	34.4	32.7	29.8	31.1	31.8	29.9
Misc.-Treasury	68.0	57.7	97.1	111.3	51.7	-48.4	41.1	158.9	42.1	47.2
Other Miscellaneous	29.1	28.5	30.8	22.4	473.3	525.4	528.5	221.1	223.8	223.4

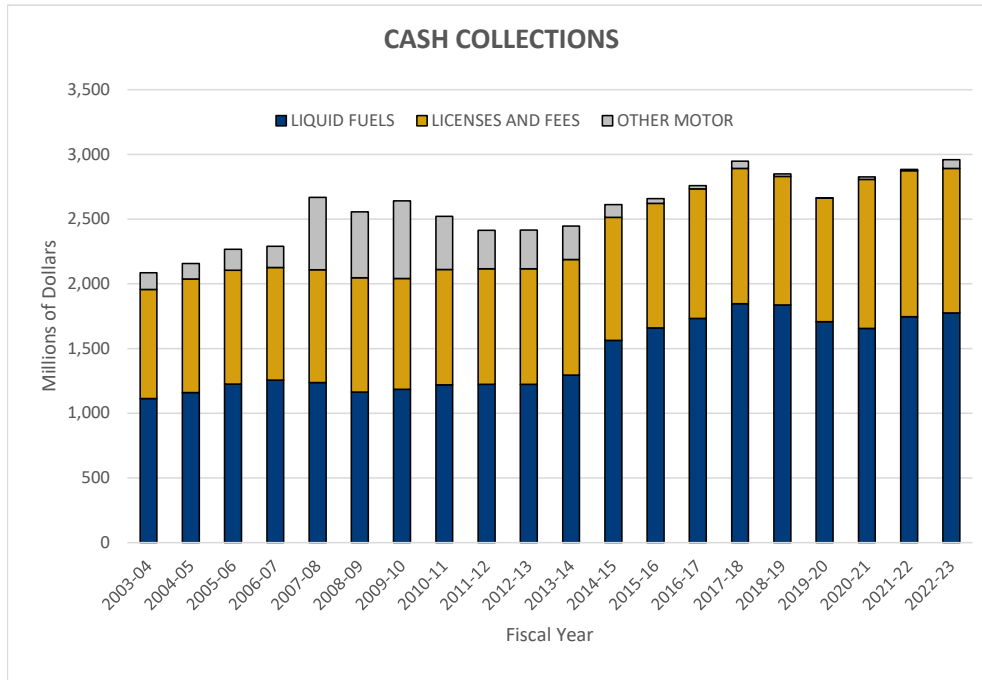
MOTOR LICENSE FUND REVENUE

HISTORY - FISCAL YEAR ENDING JUNE 30 (\$M) - CONTINUED

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total Motor Fund	2,446.8	2,611.5	2,657.5	2,758.5	2,948.5	2,849.3	2,663.5	2,825.6	2,883.4	2,958.3
Total - Liquid Fuels Tax	1,294.4	1,562.4	1,659.2	1,732.7	1,846.4	1,837.2	1,708.4	1,656.4	1,747.0	1,774.8
Motor Carrier/IFTA	35.8	71.9	95.3	99.9	134.7	134.0	128.9	123.1	136.1	159.0
Alternative Fuels	1.9	3.6	9.4	11.1	14.2	15.6	13.0	12.2	15.4	18.1
Oil Co Franchise	534.1	747.4	836.9	904.0	1,018.4	1,006.1	931.4	904.8	949.7	953.3
Act 89 OCFT - Fuels	62.6	157.2	150.3	146.6	149.5	145.3	142.1	144.2	146.3	144.5
Act 89 OCFT - Liquid Fuels	244.1	577.7	568.1	571.0	529.6	536.2	493.0	472.1	499.4	499.8
Minor and Repealed	416.0	4.5	-0.8	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Total - Licenses & Fees	893.9	950.8	962.7	1,000.5	1,045.6	992.4	954.0	1,151.4	1,126.6	1,117.8
Special Haul Permt	26.9	36.5	33.4	32.4	37.2	37.1	32.4	31.6	33.0	34.5
Reg. Othr States-IRP	95.7	96.1	122.6	122.0	138.6	138.8	154.9	173.3	156.1	179.2
Operators Licenses	54.5	76.2	71.4	69.7	67.6	71.5	45.8	80.4	90.7	62.8
Real ID	--	--	--	--	--	4.6	26.8	9.5	20.5	12.9
Vehic Reg. & Titling	686.0	727.8	720.4	757.6	775.6	730.4	746.8	854.2	829.3	828.8
Misc. Collections	30.9	14.1	14.9	18.8	26.6	9.9	-52.7	2.2	-3.0	-0.4
Total - Other Motor Receipts	258.4	98.3	35.7	25.3	56.5	19.7	1.0	17.9	9.8	65.7
Fines, Pen., & Int.	5.6	1.0	2.7	2.8	4.1	0.9	-12.4	11.3	1.2	3.3
Misc.-Treasury	35.7	77.4	18.9	14.9	48.0	16.1	11.9	4.9	6.1	60.2
Other Miscellaneous	217.2	19.8	14.0	7.6	4.4	2.8	1.5	1.6	2.6	2.2

MOTOR LICENSE FUND

CASH COLLECTIONS (\$M)



FISCAL YEAR	LIQUID FUELS	LICENSES AND FEES	OTHER MOTOR
2003-04	1,113.0	843.2	129.4
2004-05	1,159.9	876.9	120.1
2005-06	1,226.1	877.8	162.0
2006-07	1,255.4	870.0	165.4
2007-08	1,236.5	872.1	559.4
2008-09	1,163.2	883.8	509.7
2009-10	1,183.9	857.7	599.5
2010-11	1,218.6	891.6	411.1
2011-12	1,224.0	892.6	297.6
2012-13	1,223.1	892.5	300.6
2013-14	1,294.4	893.9	258.4
2014-15	1,562.4	950.8	98.3
2015-16	1,659.2	962.7	35.7
2016-17	1,732.7	1,000.5	25.3
2017-18	1,846.4	1,045.6	56.5
2018-19	1,837.2	992.4	19.7
2019-20	1,708.4	954.0	1.0
2020-21	1,656.4	1,151.4	17.9
2021-22	1,747.0	1,126.6	9.8
2022-23	1,774.8	1,117.8	65.7

TAX RATE (\$ PER GALLON)

	GASOLINE	DIESEL
2003	0.259	0.308
2004	0.262	0.312
2005	0.300	0.364
2006 THROUGH 2013	0.312	0.381
2014	0.407	0.510
2015	0.505	0.642
2016	0.503	0.640
2017	0.582	0.747
2018 THROUGH 2022	0.576	0.741
2023	0.611	0.785

LIQUID FUELS TAXES

Act 89 of 2013 increased the oil company franchise tax rate over a four year window beginning in calendar year 2014 while eliminating the 12 cent flat tax on gasoline and diesel fuel.

LICENSES AND FEES

Act 89 of 2013 increased fees levied on vehicle registrations and operators licenses. The fees are increased every two years by the increases in the Consumer Price Index. The last increase was on July 1, 2021. Act 89 also redirected certain fees to the Public Transportation Trust Fund and the Multimodal Transportation Fund.

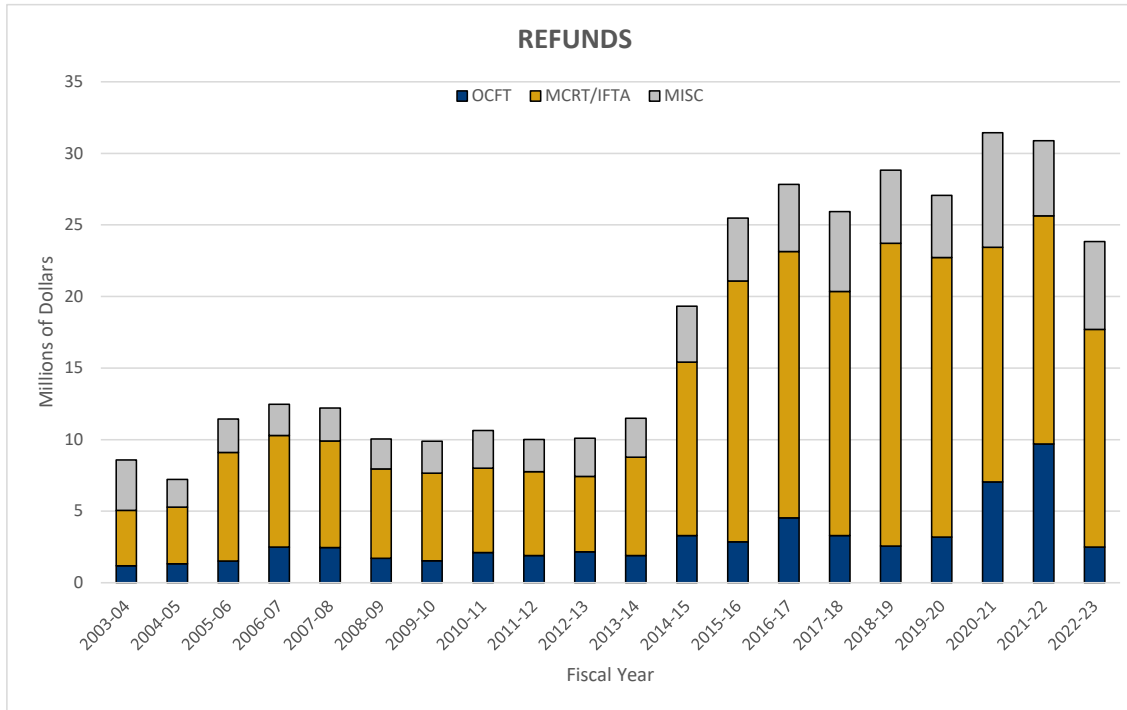
OTHER MOTOR RECEIPTS

Act 89 of 2013 redirected revenue from the Pennsylvania Turnpike to the Public Transportation Trust Fund and the Multimodal Transportation Fund starting in 2014. Other fees were also redirected to other funds.



MOTOR LICENSE FUND

REFUNDS BY TAX TYPE (\$M)



FISCAL YEAR	OCFT	MCRT/IFTA	MISC
2003-04	1.2	3.9	3.5
2004-05	1.3	3.9	1.9
2005-06	1.5	7.6	2.3
2006-07	2.5	7.8	2.2
2007-08	2.5	7.5	2.3
2008-09	1.7	6.3	2.1
2009-10	1.5	6.1	2.2
2010-11	2.1	5.9	2.6
2011-12	1.9	5.9	2.2
2012-13	2.2	5.3	2.7
2013-14	1.9	6.9	2.7
2014-15	3.3	12.1	3.9
2015-16	2.9	18.2	4.4
2016-17	4.5	18.6	4.7
2017-18	3.3	17.1	5.6
2018-19	2.6	21.2	5.1
2019-20	3.2	19.5	4.4
2020-21	7.1	16.4	8.0
2021-22	9.7	15.9	5.2
2022-23	2.5	15.2	6.1

KEY

OCFT - Oil Company Franchise Tax, which includes expired liquid fuels and fuels taxes.

MCRT/IFTA - Motor Carrier Road Tax/IFTA.

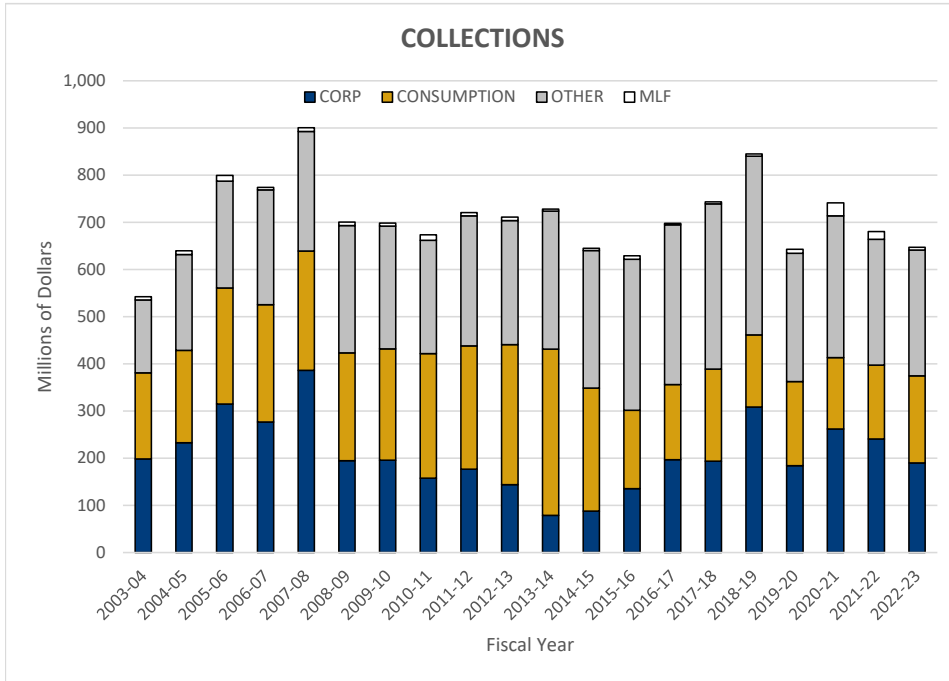
MISC - Includes refunds for truck refrigeration units, alternative fuels, and power take-offs.

NOTES

Refund numbers reflect amounts recorded by the Department of Revenue in the executive authorization of refunds. A significant increase in refunds is seen after the Act 89 of 2013 rate increase.

DELINQUENT COLLECTIONS

COLLECTIONS BY TAX TYPE (\$M)



FISCAL YEAR	CORP	CONSUMPTION	OTHER	MLF	TOTAL
2003-04	198.6	182.2	154.9	6.6	542.3
2004-05	233.0	195.8	203.0	8.1	639.9
2005-06	315.0	246.0	226.4	11.8	799.2
2006-07	276.5	249.0	243.3	5.5	774.3
2007-08	386.1	253.2	253.3	7.7	900.3
2008-09	194.8	228.3	269.9	7.3	700.3
2009-10	195.9	236.0	260.1	6.2	698.2
2010-11	157.9	264.0	240.1	11.3	673.3
2011-12	176.7	261.4	275.9	6.5	720.5
2012-13	143.7	296.8	263.2	7.5	711.2
2013-14	78.7	352.3	293.0	3.8	727.8
2014-15	88.0	260.8	291.7	4.7	645.2
2015-16	135.3	166.1	320.1	7.6	629.1
2016-17	196.6	159.4	338.9	2.9	697.7
2017-18	193.7	195.4	349.9	4.4	743.4
2018-19	308.7	152.7	378.6	4.9	844.9
2019-20	184.3	178.0	272.0	8.4	642.7
2020-21	261.9	151.4	300.2	27.4	741.0
2021-22	240.6	156.7	266.9	16.4	680.7
2022-23	189.9	184.8	266.5	6.1	647.3

KEY

- CORP - Corporation taxes
- CONSUMPTION - Includes sales, use, cigarette, and other consumption taxes.
- OTHER - Includes personal income, realty transfer, and inheritance taxes.
- MLF - Includes liquid fuels, fuels, oil company franchise, and motor carrier road/IFTA taxes.

NOTES

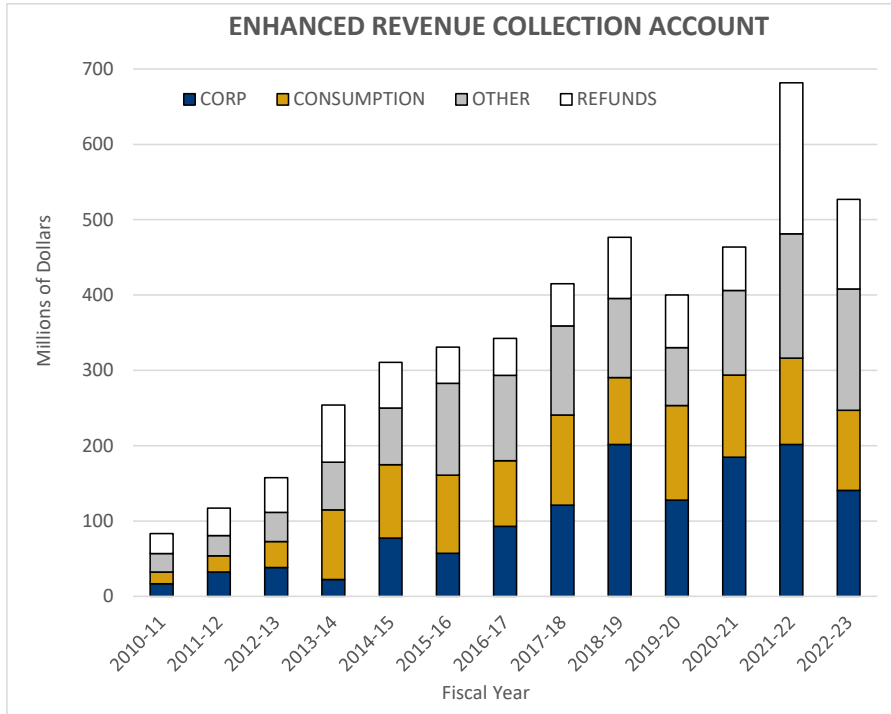
Delinquent Collections are the result of audits, desk reviews, and adjustments completed by the Pennsylvania Department of Revenue.

Data may not match published delinquent collections reports due to rounding.



ENHANCED REVENUE COLLECTION ACCOUNT

COLLECTIONS BY TAX TYPE (\$M)



FISCAL YEAR	CORP	CONSUMPTION	OTHER	REFUNDS	TOTAL
2010-11	16.5	15.6	24.6	26.6	83.3
2011-12	32.3	21.5	27.0	36.4	117.2
2012-13	38.3	34.4	38.9	46.1	157.6
2013-14	22.2	92.7	63.2	75.8	253.9
2014-15	77.4	97.4	75.2	60.7	310.7
2015-16	57.1	103.9	121.8	48.2	330.9
2016-17	92.8	87.4	113.3	48.9	342.3
2017-18	121.1	119.7	118.1	56.2	415.1
2018-19	201.7	88.7	105.1	81.1	476.7
2019-20	127.7	125.5	77.0	70.0	400.1
2020-21	184.6	109.2	112.3	57.4	463.5
2021-22	201.7	114.5	165.0	200.6	681.8
2022-23	140.7	106.3	161.1	118.9	527.0

FISCAL YEAR APPROPRIATION

2010-11	4.3	2017-18	30.0
2011-12	4.3	2018-19	30.0
2012-13	10.0	2019-20	30.0
2013-14	15.0	2020-21	30.0
2014-15	25.0	2021-22	30.0
2015-16	25.0	2022-23	30.0
2016-17	25.0		

KEY

CORP - Corporation Taxes

CONSUMPTION - Sales, use, cigarette, and other consumption taxes.

OTHER - Personal income and inheritance taxes.

REFUNDS - Represents refunds avoided.

NOTES

Act 46 of 2010 created the Enhanced Revenue Collection Account (ERCA). Monies are appropriated to the department to expand tax return reviews and tax collection activities. ERCA funding has enabled the department to increase its scrutiny of returns requesting refunds as well as to initiate additional audits and enhanced compliance and collections activities.

ERCA collections are composed of delinquent collections resulting from projects funded by Act 46 of 2010 as well as refunds avoided or diminished by ERCA funded activities.

